

# TOWN OF YORK, MAINE



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## EDITOR'S STATEMENT

The Town Report includes documentation required by Maine State Statute - MRSA 30A §2801.

This collection of reports has been submitted by the Town Manager, Department Heads, School Officials, the Water and Sewer Districts, the Library, and from those who volunteer on our Boards, Committees and Commissions. You will also find the financial statements from the Town and School Department's Auditors.



# PHONE NUMBERS

## MUNICIPAL

Animal Control	(207) 363-4444
Assessor's Office	(207) 363-1005
Code Enforcement	(207) 363-1002
Dispatch Center	(207) 363-4444
Finance Department	(207) 363-1004
General (Welfare) Assistance	(207) 363-1008
Parks and Recreation Department	(207) 363-1040
Planning Department	(207) 363-1007
Police Department	(207) 363-1031
Public Works Department	(207) 363-1010
Senior Center	(207) 363-1036
Town Clerk/Tax Collector	(207) 363-1003
Town Manager's Office	(207) 363-1000
York Beach Fire Department	(207) 363-1014
York Village Fire Department	(207) 363-1015

## SCHOOL

School Superintendent's Office	(207) 363-3403
York High School	(207) 363-3621
York Middle School	(207) 363-4214
Coastal Ridge Elementary School	(207) 363-1800
Village Elementary School	(207) 363-4870

## STATE/COUNTY

Attorney General's Office	(207) 628-8800
District Attorney's Office	(207) 363-1230
State Police (Gray)	(207) 657-3030
York County Emergency Management Agency	(207) 324-1578
York County Registrar of Probate	(207) 324-1577
York County Registry of Deeds	(207) 324-1576
York County Sheriff's Office	(207) 324-1113

## OTHER

Greater York Region Chamber of Commerce	(207) 363-4422
Waste Management	(800) 972-4545
York Community Service Association	(207) 363-5504
York Public Library	(207) 363-2818
York Sewer District	(207) 363-4232
York Water District	(207) 363-2265



## GENERAL INFORMATION

Population: Approximately 14,000 year-round residents

Location: Longitude – Between 70 degrees 53 minutes (Bald Head Cliff) and 70 degrees 45 minutes (Western tip, Route 91 and South Berwick)

Latitude – Between 43 degrees 16 minutes (Northern tip, Shore Road and Ogunquit) and 43 degrees 6 minutes (Southern tip, Brave Boat Harbor Road and Kittery)

Approximate Distance From:

Boston, Massachusetts	60 miles
Portsmouth, New Hampshire	9 miles
Portland, Maine	45 miles
Augusta, Maine (State Capitol)	105 miles

Beaches:

Harbor Beach	Route 1A, York Harbor
Long Sands Beach	Long Beach Avenue, York Beach
Short Sands Beach	Ocean Avenue, York Beach
Passaconaway Beach	Shore Road, Cape Neddick

Tax Rate:

1993 \$12.90	1994 \$12.80	1995 \$13.10	1996 \$13.10	1997 \$14.10	1998 \$14.60
1999 \$15.70	2000 \$17.10	2001 \$19.00	2002 \$10.25	2003 \$9.70	2004 \$8.75
2005 \$8.46	2006 \$8.14	2007 \$8.10	2008 \$8.23	2009 \$8.58	2010 \$9.10
2011 \$9.35	2012 \$9.96	2013 \$10.43	2014 \$10.70	2015 \$11.00	2016 \$11.15

Voting Regulation: Any United States citizen of at least 18 years of age is entitled to vote. To be eligible to vote, you must first register with the Registrar of Voters at Town Hall or at any Motor Vehicle Office. You may also register at the polls with two forms of identification and proof of residency. In order to vote in a Primary Election, you must register as a member of one of the political parties. Absentee Ballots are obtained through the Town Clerk's Office.



## TOWN AND SCHOOL BUILDING INFORMATION

Town Hall  
186 York Street  
Monday through Friday 8:00AM to 4:30PM

Recreation Department  
200 US Route One  
Monday through Friday 8:30Am to 4:30PM

Police Department  
36 Main Street

Village Fire Department  
1 Firehouse Drive

Beach Fire Department  
18 Railroad Avenue

Recycling and Composting Facility  
65 Witchtrot Road  
Wednesday and Saturday 9:00AM to 4:00PM

York Public Library  
15 Long Sands Road  
Monday – CLOSED  
Tuesday, Wednesday, Thursday – 10:00AM to 7:00PM  
Friday – 10:00AM to 5:00PM  
Saturday – 10:00Am to 2:00PM

School Department Office  
469 US Route One

York High School  
1 Robert Stevens Drive

York Middle School  
30 Organug Road

Coastal Ridge Elementary School  
1 Coastal Ridge Drive

Village Elementary School  
124 York Street



## ELECTED OFFICIALS

### Selectmen and Overseers of the Poor

Robert E. Palmer, Jr.  
Jonathan O. Speers  
Torbert Macdonald  
Todd A. Frederick  
Dawn Sevigny-Watson

### Budget Committee

Don Lawton  
James Smith  
Nelson Giordano  
Heather Campbell  
Nan Graves  
Lawrence Graves  
Thomas Carnicelli

### School Committee

Dick Bachelder  
Laurie Coffenberry  
Brenda Alexander  
Julie Eneman  
Gary Phipps

### Town Clerk

Mary-Anne Szeniawski

### Town Treasurer

Margaret McIntosh

### Moderator

David Ott



# MUNICIPAL DEPARTMENT REPORTS





# TOWN CLERK AND TAX COLLECTOR

## TOWN CLERK AND TAX COLLECTOR STATISTICS

### MOTOR VEHICLE REGISTRATIONS

PASSENGER CARS	10498
COMMERCIAL VEHICLES	497
MOTORCYCLES/MOPEDS	684
TRAILERS	979

### DOG LICENSES

NON-NEUTERED	222
NEUTERED	2472
KENNELS	4

### RECREATIONAL VEHICLE REGISTRATIONS

BOATS	1021
ATVS	232
SNOWMOBILES	166

### VITAL RECORDS 1/1/2016 - 12/31/2016

BIRTHS	358
DEATHS	188
MARRIAGES	382

## UNPAID REAL ESTATE TAXES AS OF 6/30/2016

12 DONICA ROAD YORK LLC	3,751.00
ABDALLAH DEE M	4,841.10
ACKERMAN JEANNEMARIE	64.58
AFM TRUST	104.50
AFM TRUST	15,508.90
ALBA WAYNE	3.36
ALBEE WARREN P JR/JANIS R	3,197.70
ALPHA ACQUISITIONS LLC	72.43
ALTERMAN ROSE F LIFE ESTATE	3,285.70
ANDELLA JAMES TRUSTEE	2,263.25
ANDERSON KIMBERLY	161.70

ANDERSON KIMBERLY	817.30
APPLE TRUST	36,846.70
ARRA ROBERT W	25,878.20
ARRA ROBERT W	4,968.70
ARSENAULT ROSEMARIE/EDWARD	1,651.12
AUSTIN GEORGE III/SANDRA R	404.80
AVERY WAYNE D II	110.00
BAGRUD WILLIAM/JOLENE	553.85
BALKIN ALICE/ELSEMORE JESSICA DOMINGUEZ/SACCHETTI DOMINGUEZ REALTY TRUST	176.70
BALLOU KAREN	1,085.70

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BARTLETT RICHARD I/LYNNE	800.27
BEAULIEU ANDRE P	1,841.40
BEHRENS MARY L	499.81
BEHRENS MARY L	809.35
BELESIS PETER/VALERIE	3,498.00
BELL BRANDON	168.30
BELLAVANCE PAUL O	402.68
BELLAVANCE PAUL O	1,683.00
BENT GEORGE C/SUSAN M	726.89
BERGBAUER MICHELE A	1,382.70
BESSETTE PATRICIA	161.68
BIGELOW SANDRA A	2,543.20
BISHOP JAMES R/RUBY I	4,260.30
BISSONETTE DANA M	114.40
BISSONETTE DANA M	229.90
BLACK KATHLEEN	253.00
BLAIS ROGER/PAULA L	169.28
BLUE RIDGE CORPORATION	600.60
BOSSI JOHN J/D MICHELLE	1,560.35
BOSSI RUTHANNE/ANTHONY JR	8,318.20
BOYLE KEVIN/JOANNE D	1,481.02
BRACY GERALD A	198.00
BRANDT JAMES C/MARIANNE	487.37
BREWSTER APRIL L	982.85
BRIDGES DAVID J	4,821.30
BRITT ROSEMARY	2,800.60
BROOKS EDWARD/MICHELLE	92.40
BULLOCK JOANNE T TRUSTEE	12,370.60

BURNELL BENJAMIN/HEATHER	130.90
BUSH ALEECA L/MARTIN L	201.91
BUTTIGNOL JEAN/VALENTINO	766.70
CALLERY III JAMES	3,388.00
CALVER MATT/DIANE	117.70
CAME MAGDALENE H TRUSTEE	1,191.03
CAMIRE CLAYTON H	1,498.75
CAMPAGNA GARY N/TIMOTHY TRUSTEES	4,039.20
CARIER DENNYS	70.40
CARTA MICHELLE A/JOHN H JR	142.29
CASE RAY	58.30
CHANEY SHELLEY G	1,607.65
CHRISTIAN JOSEPH J	1,172.38
CLARK JEFFERY J TRUSTEE	1,893.10
CLARK NADER ELLEN	1,010.16
CLIFF REALTY CORPORATION	16,375.70
CLOUGH JULIA S	117.70
CLOUGH JULIA S	6,080.80
CLOUGH JULIA S	864.60
CLOUGH JULIA S	2,304.50
COITE JOANNE M	3,323.10
COLLOPY ROBERT L/JUNE R TRUSTEES	3,042.93
CONANT TROY M	188.10
CONNELLY ROBERT F	3,037.10
COOLEY KIM H/FRANDLIN R SCOTT TRUSTEES	2,036.10
COOLEY PATRICK/DANIELLE	962.50
COONEY DAVE/KARYN	102.30
CORAS IOMPAIR DUINNIN INC	3,219.70

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CORR RICHARD F/DIANNE J	399.82
COUTURE PAUL E/LINDA J	2,214.30
COX MAUREEN E	4,283.40
CRAFTS ROBERT H/RITA A	1,448.50
CRAWFORD LESTER/SALLY	2,219.80
CRISTOFORI MARK R	3,084.40
CROSHAW WILLIAM M SR	899.24
CROSSLEY GLADYS	132.00
CROSSLEY GLADYS	2,746.70
CUTTS RICHARD W JR/DAVID/NANCY	4,320.80
CUTTS ROBERT A	1,190.20
DAVIS MURIEL J	1,839.20
DELAROCA DAVID/MAGELDI E	530.20
DELORIE DIANE K	1,968.14
DELORIE MARGARET/DIANE/DAVID	2,053.22
DENIS MARC/CHERYL	3,291.20
DENNIS GWENDOLYN E M TRUSTEE	280.18
DENNIS JUDITH	3,924.80
DENNIS RICHARD B JR	903.85
DENTREMONT DAVID P	2,274.80
DENTREMONT DAVID TRUSTEE	1,894.20
DESROCHES DIANNE M	2,591.60
DIXON CLYDE JR	2,953.50
DIXON CLYDE N JR	2,688.40
DIXON CLYDE N JR	1,362.90
DIXON CLYDE N	605.00
DIXON JON/NICOLE	100.10
DIXON MARGARET W	721.60

DIXON MARGARET W	1,392.60
DLJ GROUP LLC	2,843.50
DLJ GROUP LLC	7,669.20
DOMINGUEZ FAMILY TRUST	102.04
DOWNEY KENNETH P	17.38
DOWNING THOMASINA K	1,830.40
DOWNS BRIDGET A.	1,937.10
DREW ROBERT C/SHEILA I	1,288.65
DUCHARME LOUISE	1,425.05
DUONOLO BARBARA A	761.21
EASTBROOK TIMBER CO INC.	193.60
EATON JAMES R/JEANNE O TRUSTEES	3,533.20
ELDREDGE HEIDI	313.53
ELLIOTT MATTHEW M	1,430.55
EMERY PAULINE J	10,210.20
EMMONS LISA E	1,190.75
FAGAN FRANCIS J	1,726.45
FARRELL JANICE M ET AL	2,734.60
FASTMAN ROBIN D	56.34
FERLAND DAVID	1,342.00
FERRIN ALBERT E III	2,489.30
FIANDACA JOSEPH J JR	2,051.50
FIANDACA JOSEPH J JR	8,659.20
FIANDACA JOSEPH J JR	2,051.50
FIFTEEN RAILROAD ONE LLC	2,010.80
FINN DIEDRE	71.50
FITCH NANCY M	3,503.50
FITZGERALD MATTHEW	204.60

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FLEISCHMANN ROBERT	2,052.82
FLEISCHMANN ROBERT	2,823.17
FORBUSH EDWARD H	1,718.75
FORREST MARIE M	1,895.30
FRASSO HENRIETTA/SALVUCCI SUSAN	2,746.70
FREEMAN KEVIN	321.20
FREEMAN MARK E	2,673.00
FREEMAN MARK TRUSTEE	1,127.50
FREEMAN MARK	773.30
FREEMAN PAUL W	831.60
FRITZ BARRY A/ROXANNE A	3,972.10
FRITZ ROXANNE A	2,431.00
FULLERTON JOHN J/BARBARA	540.44
GAFFNEY PAULINE M TRUSTEE	3,922.60
GALLAGHER CONSTANCE L TRUSTEE	2,780.80
GANEM STEPHEN C	3,433.10
GANEM STEPHEN C	1,266.10
GANGEMI STEPHEN A	1,203.51
GARLAND LAUREN J	1,560.59
GELFUSO LOUIS J JR/MELISSA A	1,049.40
GEORGES KATHLEEN A	2,845.70
GIBSON JOHN W/MARY E	3,699.30
GILMAN MATT	115.50
GIUNTA LAURA M/PHILIP	4,638.70
GIUNTA PHILIP/LAURA	5,146.90
GIUNTA PHILIP	4,158.00
GLANCY ROBERT F JR	88.00
GOLDBERG ESTELLE G TRUSTEE	32.06

GOLDMAN EDWARD C/ANITA L	1,760.00
GORMAN JONATHAN T	2,621.27
GOULD CYNTHIA/WILLIAM	94.60
GRANT SCOTT/PANTAS JOAN/ANDREWS ROBIN	2,135.10
GRAY CAPITAL INVESTMENTS LLC	1,828.64
GRAZIANO STEPHEN M/LISA E	1,976.46
GREELEY NATHAN	254.93
GREENE THOMAS F JR	3,919.30
GREENE THOMAS W	4,683.80
GREY GERALDINE H/JAN HARRIMAN TRUSTEE	146.85
GREY GERALDINE H/JAN HARRIMAN TRUSTEE	1,111.55
GRIFFETH CRAIG A	538.97
GROVER CUIUMON L	1,261.70
GROVER DONALD E/CHIUMON L	911.90
GROVER DONALD E/CHIUMON L	2,806.10
GROVER DONALD E/CHIUMON L	283.80
GUARINO PAUL F/SUSAN J	247.93
HACKETT EVELYN G	2,598.20
HALLISEY WILLIAM D/MARY A	668.13
HANCOCK BETH MARY	7,624.10
HANCOCK BETH TRUSTEE	3,316.50
HANNA JACQUELINE	105.60
HANSON NORMAN E	2,156.00
HARBOR PINES LLC	970.20
HARROD MAUREEN TRUSTEE	3,304.91
HATFIELD JEFFREY P	3,630.00
HEAFEY DANIEL	93.50
HELINSKI ANITA	102.30

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HERPST JOSEPH	273.90
HICKEY KEVIN/SUSAN	2,725.89
HICKS ELVIRA C	1,714.90
HILL DENIS M	1,019.89
HILL SANDRA	260.48
HOLLY KATHRYN M	2,785.20
HORN SAMUEL/NOREEN/DEWEY R/HARRY	3,193.30
HUGHES PHILIP	283.80
HUMPHREY ERIC	497.75
HUTCH BARRY	2,941.40
HUTCHINS WILLIAM R	960.27
HUTCHINSON PATRICIA	9,080.50
IANNACO ANGELO TRUSTEE	374.00
JAMERSON LAURA/ERIC	113.30
JELLISON JEFFREY R/ELIZABETH T	2,834.22
JENKINS SANDRA G	7,323.80
JENNISON JEAN O	4,144.80
JOHNSON RUSSELL A	18.12
JOHNSON RUSSELL A	1,555.40
JONES KATHLEEN M/KENT S	987.80
JORDAN JOSEPH D	4,463.80
JOYCE MARTIN V/MARGARET A	45.13
KEBLER WILLIAM A/REBECCA J	1,474.00
KEEFE KENNETH JR	66.00
KEEN KENNETH R	1,536.70
KEENE DOUGLAS J/DETWILER LAURA	1,313.40
KELLY AUDREY M	423.50
KEPPLE KRISTOFFER	149.60

KIMBALL LINDA L	763.40
KING STEPHEN H	888.29
KNIGHT MICHELLE D/RICHARD S JR	4,988.50
KNIGHT RICHARD S JR/MICHELLE D	1,773.20
KNIGHT RICHARD S JR/MICHELLE	4,544.10
KNIGHT RICHARD S JR/MICHELLE	4,341.70
KNIGHT RICHARD S JR/MICHELLE	2,548.70
KNIGHT RICHARD S	1,993.20
KNUDSEN RICHARD/KATHLEEN	110.00
KWOK LAI KUEN/ZHOU XUE CHAI	2,589.40
LAFRENIERE STEPHEN M	188.10
LANGONE JEFFREY/JENNIFER	1,353.73
LAO PROPERTIES LLC	4,753.81
LAQUIDARA ROBERT H/KATHLEEN M	1,830.40
LARRABEE JEFFREY S	28,143.50
LAUERSEN DEBORAH/GLENN	1,964.60
LEDGEWOOD PROPERTIES LLC	487.30
LEMAN BRUCE C	331.10
LETOURNEAU ROBERT	290.40
LINEHAN JOSHUA	123.20
LINN AARON P	8.74
LONTINE BERNARD J JR	1,056.00
LONTINE BERNARD/BEVERLY E	1,228.70
LUX PARTNERS LLC	5,248.32
LYDSTON JOHN A/ANGELA T TRUSTEES	792.00
LYDSTON JOHN A/ANGELA T TRUSTEES	396.55
LYDSTON JOHN A/ANGELA T TRUSTEES	1,564.20

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LYDSTON JOHN	468.60
MALONE JOHN F/SUZANNE	1,320.55
MANEY EDWARD J/ROSEMARY A TRSTS	1,587.85
MARCURI PETER D	4,712.40
MARSHALL CHARLES H/LAURIE A	19.51
MARSHALL DAVID F	2,977.69
MARSHALL NATHANIEL G III/ASTRID	1,541.10
MARSHALL-COLBY JANIS	233.20
MARSHALL-COLBY JANIS	107.80
MARTELL DARRELL/ELEANOR M	2,022.05
MARTIN ALBERT V/ELEANOR A	1,126.25
MARTINO JOE/NICHOLAS SUSAN	99.00
MATULAITIS ARLENE F	2,625.70
MAYNARD MARK S	169.40
MCANDREW JOHN/PATRICIA	78.10
MCCABE ARTHUR/MARLA	671.00
MCELHINEY SHEILA TRUSTEE	2,593.80
MCKIM JESSIE C	1,046.10
MCLAUGHLIN ROBERT	1,241.90
MCLAUGHLIN PAUL/MARGARET	46.75
MELE JOSEPH/LINDA	119.90
MELENDY PETER S	4,009.50
MEREDITH WILLIAM H/MILDRED A	3,529.21
MEYER JESSICA	2,138.40
MOARATTY PETER S	771.10
MOFIELD KATHLEEN	68.20
MOLD AUDREY J TRUSTEE	1,747.35
MORAN CASEY/BOYER MARK	102.30

MORANG GORDON	292.60
MORGAN HOLDINGS INC	3,714.70
MOULTON BRADLEY S/KAREN M	1,691.80
MOULTON RUTH I	2,547.60
MYERSON RICHARD	3,797.20
NATAL HAGEN	181.50
NORTH POINT REALTY LLC	5,533.00
NORTH WOODS REV TRUST	52.80
NORTH WOODS REV TRUST	51.70
NORTH WOODS REV TRUST	51.70
NORTH WOODS REV TRUST	51.70
NORTH WOODS REV TRUST	51.70
NORTH WOODS REV TRUST	51.70
NORTON ROGER R JR ESTATE	1,373.90
OBER ROBERT A/MARSHA E	3,378.10
OBRIEN MARY	1,343.21
OLSEN BILL/MICHELLE	95.70
OLSON KENNETH J	859.10
ONESSIMO SUSAN	106.70
PAHLAND LYNN	4,835.60
PALMER RUTH C TRUSTEE	502.62
PARO WALTER S/SHARRON C	2,578.40
PATERSON PETER A/SANDRA R TRUSTEE	32.45
PATTERSON MARY M B	196.90
PATTERSON WAYNE/LINDA TRUSTEES	575.97
PENDENZA ALESSANDRO	100.10
PERKINS CLARENCE A	231.00
PERKINS LYNWOOD F	2,368.30

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PERRY JOHN A/CHRISTINE V	1,520.61
PERRY JOHN A/CHRISTINE V	927.62
PERRY SUSAN	1,729.20
PETRONE JULIE	218.90
PHOENIX BRUCE D/KIMBERLY M	1,968.12
PICARD LISA V/MICHAEL F	542.30
PICARD MICHAEL F/RAHMAN HABIB	484.00
PICARD MICHAEL F/RAHMAN HABIB	2,894.10
PICARD MICHAEL F	786.50
PICARD MICHAEL F	93.50
PINE TREE STATE HOLDINGS	15,610.10
PLATNER BENJAMIN W/JOSHUA H. TRUSTEES	15,752.00
POTTER WARWICK	2,945.80
POTVIN ALAN A	1,800.70
POWELL WILLIAM H	2,366.10
PUZIO FRANK D/DIANE M	5,590.20
RAGO NICHOLAS W/AMANDA	3,607.90
RAHMAN SANDRA S/HABIB	514.80
RAINVILLE ROBERT L HRS	2,490.40
RAMSDELL BETH A	1,345.77
RAMSDELL RONALD P	4,182.20
RANSOM STEPHEN B/ELIZABETH M	40.32
REILLY MICHAEL F/AMY	6,532.35
REPPUCCI GINA	1,076.90
REPPUCCI RICHARD T	2,685.10
RICHARD BRYAN/SUSAN	106.70
RICHARDSON CATHY/MCMAHON BILL	82.50
RILEY JAMES T/JOAN E	2,434.30

RILEY JAMES T/JOAN E	355.30
ROCHE ANN M/PAUL E TRUSTEES	27.00
ROLL SHEILA F	846.45
ROSS MICHAEL A	8,303.93
ROSS RICHARD A/CAMPBELL STEPHEN	2,000.00
RUCH HENRY J HRS	40.70
RUGER LORRAINE J	1,596.10
RUSSELL SCOTT J	2,125.20
RUST JOHN D	51.70
RUST JOHN D	51.70
RUST JOHN D	51.70
RUST JOHN D	51.70
RUST JOHN D	51.70
RUST JOHN D	51.70
RUST JOHN D	51.70
RUST JOHN D	52.80
RUST JOHN D	52.80
RUST JOHN D	51.70
RUST JOHN D	51.70
RUST JOHN D	51.70
RUST JOHN D	51.70
RUST JOHN D	51.70
RUTHERFORD JAMES R III/JOANNE	1,652.20
SC VENTURE INC	17.44
SAFINA JOANNA L/FRANK J	2,396.90
SANTINI MELINDA T	3,281.30
SANTORO STUART L/MARCELLA L	2,373.80
SCANLON PATRICK J/CONSTANCE P	964.71
SCHAEFFER STEPHEN	40.90

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SCHNEIDER EUGENE M	1,640.65
SCOOTS AND BOOTS LLC	3,644.85
SEA'S THE DAY LLC	7.58
SEASTRAND MAUREEN E	2,099.90
SHAW ROBERT ESTATE OF	3,679.84
SHEERIN OLIVER K TRUSTEE	1,396.45
SHUFELT TINA M TRUSTEE	1,959.10
SIEFKEN JANE	1,707.95
SILSBY GEORGE ESTATE OF	110.00
SISK WENDY	126.50
SMYTH CHARLES/CECELIA T	919.05
SMYTH CHARLES/CECELIA T	1,684.65
SNYDER J MICHAEL	1,435.40
SOLDANI WILLIAM A/KAREN M	2,529.00
SPIROPOULOS MARIA P	4,283.28
SUCCI KELLI	5,109.51
SUCCI KELLI J/MICHAEL	3,470.50
SUCCI KELLI J	5,398.37
SULLIVAN JANICE	88.55
SULLIVAN MICHAEL/SANDRA	41.80
SYLVESTER MARK W/LYNNE	1,621.68
T ROZ INC	1,570.80
TAYLOR PATRICIA O TRUSTEE	2,609.20
TAYLOR PATRICIA O	5,094.10
TAYLOR TIM	106.70
THOMPSON PETER N/ROSEMARY/KATE	407.00
THOMPSON PETER N/ROSEMARY	167.20
THOMPSON PETER /ROSEMARY G	139.70

TOMES M CAROLINE	4,902.70
TREACY DIANE L TRUSTEE	6,393.20
TRIDER MATTHEW J/KATHRYN A	1,100.00
TRULL SHAWN/MICHELLE	101.20
TURNER ROBERT J/JANE P	401.50
UNKNOWN OWNERSHIP	149.60
UNKNOWN OWNERSHIP	201.30
UNKNOWN OWNERSHIP	385.00
UNKNOWN OWNERSHIP	223.30
VALLEY BETH	148.50
VIGLIONE STEPHEN J	3,846.70
VILLAGER II TRUST	20,565.60
WALSH FAMILY LTD PARTNERSHIP	2,673.55
WARD BILL	139.70
WEARE PETER	1,863.40
WEARE PETER	1,995.40
WEARE PETER	1,827.10
WEIL KATHLEEN A/KEVIN R	496.10
WELLS DAVID/TINA	748.00
WESTON KEITH R/MARJORIE G	326.70
WHITMAN SARA G/COWEN JEANINE M	2,076.80
WILLIS DANA J TRUSTEE	20,674.50
WILSON JAMES E/URSULA H TRUSTEES	2,956.80
WITHAM FRANK H	525.80
WOODWARD PETER G/HOLLEY M TRSTS	205.70
YORK HARBOR INN LLC	31,678.40
YORK HARBOR MOTEL LLC	1,196.80
YORK HEAD WATERS REALTY LLC	348.70



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YORK PROFESSIONAL BLDG ASSOC.	74.60
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ZEPF MICHAEL L	10.84
	<b>913,906.59</b>

**UNPAID PERSONAL PROPERTY TAXES AS OF 6/30/2016**

ALL SEASON LAWN CARE	\$22.22
ARMSTRONG SARAH	\$9.02
ARRA ROB	\$246.17
ATLANTIC PAVING	\$916.41
B&B TRAP	\$35.75
BENWAY EDWARD/FORMAN FRED	\$11.00
BRIDGES DAVID	\$145.20
CHANLATTE CAESAR	\$5.39
CHRISTMAS SUSAN M	\$11.77
COOMBS DAVID W	\$11.11
DAVIDSON JEREMY	\$49.50
DELLA PASQUA RICK	\$37.07
DUMONT SERENA	\$42.68
EISEMAN WILLIAM - PRESIDENT	\$49.50
GALLANT JOHN	\$28.05
GENUINE PARTS CO	\$285.12
HILBOURNE ADAM	\$49.50
HILBOURNE DALE	\$19.14
HOLLER WILLIAM	\$75.79
HUBBARD TODD	\$132.00
HUMPHREY GEORGIANA	\$31.57
KEENE RAYMOND	\$12.32
KENNEDY GORDON	\$117.48
LEEWARD INDUSTRIES INC	\$6.46

LINN AARON	\$55.00
LONTINE LIFE & HEALTH	\$10.45
LUDI SOPHIE	\$17.16
MARSHALL NATHANIEL III	\$132.00
MCCARTHY THOMAS J	\$22.11
MIRICK JEREMY/JOSH	\$206.91
MULLEN RONALD	\$132.00
NEAL SEAN	\$132.00
NORTHPOINT REALTY LLC	\$195.03
PARSONS MIKAYLA	\$13.64
RAINMAKER IRRIGATION	\$62.70
REINERTSON JAMES	\$260.81
RIVERS BY THE SEA DEVELOPMENT	\$17.38
ROY SEAN	\$13.42
RUSHFORD JANE/JIM	\$29.92
RUSSELL HUME MASONARY CONT.	\$14.52
RUTHERFORD JAMES	\$8.14
SEVERSON KATHRYN M	\$38.28
SINCLAIR MICHAEL	\$132.00
STACY CHARLES	\$43.45
SUNSHINE LAWN CARE & LANDSCAPING	\$95.37
THOMPSON EVAN	\$99.00
TOMES M CAROLINE	\$18.26
UNICYN FUNDING	\$20.79

TOWN OF YORK, MAINE – 2016-2017 ANNUAL REPORT

VILLAGER MOTEL	\$633.38
YORKE KENNETH	\$29.70
	<b>\$4,783.64</b>



# TAX ASSESSOR'S OFFICE

The Assessor's Office is responsible for the valuation of all real and personal property in York. Other duties of the office include the maintenance of all property ownership records (deeds, addresses, etc.), property record cards, updating and maintaining the tax maps, administering exemptions, answering inquiries by property owners, appraisers, real estate agents and others from the public, and maintenance of E911 addresses.

The 2016/2017 taxable valuation for the Town of York is \$4,078,218,785. This includes taxable real estate with a total of \$4,052,659,350 and taxable business personal property with a total of \$25,559,435. The assessed value of exempt property is currently \$201,775,200. York's certified assessment ratio for 2016/2017 is 100%. York's 2017 State Valuation (2015 actual) of \$4,039,100,000, which is the State's estimated 100% valuation, ranks second in the State of Maine. York's land area is 56 square miles and is made up of 9,056 land parcels. York has 10,716 real estate accounts, 619 personal property accounts, and 281 exempt accounts.

York's current **tax rate is \$11.15** per thousand dollars of valuation. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations to include any additions and deletions. Part of the assessment process includes conducting an annual "sales ratio study", which compares the actual selling prices of properties to assessments. The most recent study, conducted for the state valuation purposes, indicated the assessed values to be, *on average*, at **100%** of market value. The average assessed value of improved single family residential properties that have sold during the twelve months prior to April 2, 2016 is \$404,556. The average selling price for those same properties is \$422,447. The average assessed value for a single-family waterfront home sold during that same time period is currently \$1,046,537. The average selling price for those same homes is \$1,116,618. The average assessed value of unimproved lots that have sold during the twelve months prior to April 2, 2016 is \$164,031, with an average selling price of \$168,544.

The Assessor's Office is a clearing house of information such as building and land records, monthly sales transactions, and assessment valuation information used by other town departments, the public, and their representatives (appraisers, brokers, attorneys, surveyors, title companies, etc.). Reports are often generated from the commitment file for use by various town departments. The office is also the source for administering all street naming and numbering issues. Valuation reports containing assessment and ownership information, as well as individual tax maps, can be purchased for a reasonable fee (free to the individual property owner).

One very frequent taxpayer question is in regard to resident versus non-resident property ownership. For the 2016/17 tax year, resident owned properties made up 60% of the real estate tax base, while non-resident property owners made up the remaining 40%. Another question that often arises is comparing residential versus commercial properties. In 2016/17, residential property valuation totaled \$3,703,154,757 (90.9%) and commercial property valuation totaled \$370,413,643 (9.1%).

**PROPERTY TAX EXEMPTIONS & PROPERTY TAX RELIEF**

There are several forms of property tax relief available to *York residents*.

**HOMESTEAD EXEMPTION:** The Homestead exemption reduces the property tax bill of all *York resident* homeowners who apply for the exemption by April 1st and who have owned and lived in their house for the prior 12 months. An exempt amount of \$10,000 is deducted from the property's total taxable value. Applications can be obtained in the Assessor's Office and must be filed on or before April 1st of the year it will go into effect.

**VETERAN'S EXEMPTION:** Any *York resident* who was in active service in the armed forces of the US during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a \$6,000 reduction in valuation. The veteran must have reached age 62 *or* be receiving a pension or compensation from the US Military for total disability. Applications can be picked up in the Assessor's Office and must be filed with discharge documents on or before April 1st of the year it will go into effect.

**BLIND EXEMPTION:** Any *York resident* who is certified to be legally blind by their eye care professional is eligible for a \$4,000 reduction in valuation.

These exemptions will be adjusted annually by the community's ratio of valuation to actual market sales. Forms are available in the Assessor's Office, or download online from the Assessor's page at: <http://www.yorkmaine.org>

**AVAILABLE PUBLICATIONS AND GENERAL INFORMATION**

“Understanding Your Assessment”

“For the Property Owner Who Wants to Know”

Business Equipment Tax Rebate information

The Assessor's Office welcomes all taxpayers to visit or call with any questions pertaining to real estate assessments, or further information on any of the assistance programs.

To access the Assessor's database please visit the Vision Appraisal website at:

<http://www.vgsi.com/vision/Applications/ParcelData/Home.aspx>

*Respectfully Submitted By: Richard Mace, Tax Assessor*



# PUBLIC SAFETY

## POLICE DEPARTMENT

I would like to take this opportunity to thank all the dedicated men and women of the York Police Department for their commitment in providing the best possible police services to the Town of York. This exceptional group of men and women take great pride in working with the community to ensure that York continues to be a very safe place to live, vacation, and work. As the workload increases on our department due to cuts in social services and the drug epidemic, we recognize that the trust and community support that we receive is essential to our effectiveness. To that end I would like to say thank you for the tremendous amount of support we received last year and continue to receive.

I am very proud of our department's many community services programs, they have a very positive impact on the lives of so many of our citizens. Our department has representatives working with the Town's SALT (Senior and Law Enforcement Together) program which is a committee committed to addressing the needs of our senior population. One of the programs that was developed was the "Good morning" program which allows seniors who live alone to have direct contact with our department every day. This not only gives piece of mind to our seniors, but also to their loved ones. This program was so successful that seniors involved in the program, with cooperation from the Senior Center, provided our Communication Specialists with a thank you luncheon. We also work with the seniors to educate them with regards to potential scams so that they don't fall victim to this very prevalent threat. Our sworn officers and civilian staff routinely participate in the SALT barbeque and luncheons where we can directly interact with our seniors and identify any problems they may be facing. We have also worked with DEA and the Choose to be Healthy Coalition to dispose of prescription medication that is no longer needed which keeps them out of the hands of people that should not have them.

Other programs that our agency is very proud of is our Christmas with the Elderly, Special Olympics, Charlie Brown basketball tournament, and the sponsoring of Christmas families. Our very successful Christmas family program is a prime example of the partnership between our department and the community as a whole. This program routinely impacts more than 20 families and would not be successful without the donations from our citizens and businesses alike.

The partnership between the York Police Department and the York School District is second to none. We continue to work collaboratively to provide the safest environment for students within our entire school district. We have developed state of the art safety plans to ensure a unified response to any situation that may arise. Our collaboration with all four schools allows our officers to interact with all age groups. We have customized educational programs that address specific needs for each age group. Some of the programs include internet safety, driver's education, DARE, the Traffic Safety Fair, RAD, Boys in Blue, the kindness project, walk and bike to school program, and bicycle and school bus safety. We also have done safety talks at many of the preschools around town. It should also be noted that several of our officers volunteer their time to coach several different age groups in the sports of boxing, basketball, baseball, wrestling and football.

Traffic safety continues to be a primary concern within the Town of York. Our department utilizes a three prong approach to this problem through enforcement, education and technology. Through our efforts, our community had 5% fewer crashes than the previous year with a 7% reduction in injuries in those crashes. We have focused our enforcement efforts on roadways that have a high percentage of crashes or as they are called "hot spots." This target of enforcement has allowed us to maximize our manpower and reduce the devastating effects of motor vehicle crashes. We have also identified

distracted driving as a significant public safety concern. This is a nationwide problem and our department is committed to vigorously enforcing the distracted driving laws.

The heroin epidemic continues to be an extremely challenging public safety concern. Our community has seen firsthand the devastating effects of this drug problem. This year alone five of our citizens died of a drug overdose leaving countless family and friends trying to cope after suffering such a tragic loss. This epidemic is felt throughout our community as numerous people continue their struggles with addiction. I am committed to helping these citizens and their loved ones with seeking and obtaining the necessary treatment they so desperately need. Our department was one of the first in the state to carry the lifesaving drug Narcan. We have trained all of our officers how to administer Narcan and in 2016 they were able to revive 5 people. I have also committed my agency to teach educational programs not only to our school children but parents as well. Our department was also involved with the development of the Community Access to Recovery program. This program partners law enforcement, medical providers and social service groups to provide recovery options for individuals struggling with this horrific addiction. I strongly believe that this a problem that we cannot arrest our way out of and that is why I continue to commit resources for education and recovery options. With five overdose deaths occurring in town I believe it is essential to find and hold accountable the dealers who supply these illegal narcotics to our citizens. These investigations take hundreds of man hours to track the origin of the drugs. I have assigned one officer to a federal DEA task force to expand our reach and track down these drug dealers no matter their geographical location.

We have also been very fortunate to receive a number of key grants to supplement our budget. These grants include Body Armor \$3,668, Safety Equipment \$4,890, OUI Enforcement \$3,020, Seat Belt enforcement \$2,000, Speed enforcement \$5,718, Distracted driving \$3,805, ATV enforcement \$8,000, and a grant for a domestic violence investigator for \$35,383. All of these grants are being used to help offset the expenses of the police department while improving the safety of our community at no cost to the tax payers.

Throughout 2016, our department has worked diligently to ensure that the new police department facility is the best will meet the needs of our agency for the foreseeable future. Although the construction of a new building has been trying over the past several years, I would like to personally thank the countless individuals that persevered in their commitment to this project. Without question we have been in dire need of a new building and we will be achieving that goal through the unwavering support of the community. The York Communications Center will be the first to occupy the building beginning April 26, 2017, with a formal open house ribbon cutting scheduled for May 12<sup>th</sup> at 5:00 pm.

In closing, I would like to personally thank our entire community for the support and positive relationship that exists between our citizens and our police department. I would again like to thank and express to all the men and women who serve within the York Police department how proud I am of their commitment to providing the best police services for the Town of York. I can assure you that we will remain diligent in providing a safe and secure community for all to enjoy.

*Respectfully Submitted By: Chief Douglas P. Bracy*

**Police Statistics Report – 2016**

	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Total Patrol Miles Driven	<b>311,238</b>	<b>304,590</b>	<b>307,997</b>	<b>312,285</b>	<b>332,430</b>
Total Calls For Service	<b>27661</b>	<b>26,748</b>	<b>29,014</b>	<b>23,529</b>	<b>25,035</b>
Arrest Reports	<b>715</b>	<b>935</b>	<b>1,458</b>	<b>1,404</b>	<b>1,735</b>
Assists - Medical	<b>1,769</b>	<b>1,679</b>	<b>1,142</b>	<b>970</b>	<b>1,005</b>
Assists – Fire Department	<b>2,154</b>	<b>2,151</b>	<b>1,959</b>	<b>1,025</b>	<b>1,651</b>
Assists – Mutual Aid- Other Agency	<b>6,803</b>	<b>6,848</b>	<b>4,116</b>	<b>4,743</b>	<b>4,342</b>
Patrol Checks	<b>6298</b>	<b>6,246</b>	<b>6,183</b>	<b>4,836</b>	<b>5,296</b>
Motor Vehicle Assists	<b>192</b>	<b>238</b>	<b>244</b>	<b>282</b>	<b>241</b>
Court Ordered Check Ins at PD	<b>231</b>	<b>299</b>	<b>391</b>	<b>179</b>	<b>37</b>
Residential & Business Checks	<b>6298</b>	<b>2,984</b>	<b>3,437</b>	<b>3,104</b>	<b>3,455</b>
Mental Health/Well-being Checks	<b>233</b>	<b>262</b>	<b>220</b>	<b>201</b>	<b>171</b>
Residential/ Business Alarms (Fire, Burg, Med)	<b>908</b>	<b>987</b>	<b>854</b>	<b>848</b>	<b>1,090</b>
Suspicious Activity/Prowler Complaints	<b>408</b>	<b>402</b>	<b>403</b>	<b>356</b>	<b>422</b>
Homicides	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Suicides & Attempts	<b>24</b>	<b>33</b>	<b>32</b>	<b>22</b>	<b>25</b>
Unattended Deaths	<b>6</b>	<b>14</b>	<b>7</b>	<b>10</b>	<b>4</b>
Rapes	<b>4</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>1</b>
Aggravated Assaults	<b>4</b>	<b>7</b>	<b>4</b>	<b>6</b>	<b>2</b>
Simple Assaults	<b>72</b>	<b>87</b>	<b>85</b>	<b>123</b>	<b>145</b>
Domestic Complaints - Disturbances- Fights	<b>88</b>	<b>71</b>	<b>77</b>	<b>75</b>	<b>95</b>
Harassment – Verbal or Telephone	<b>54</b>	<b>71</b>	<b>70</b>	<b>79</b>	<b>88</b>
Child Pornography/Indecent Exposure/Sex Cases	<b>8</b>	<b>4</b>	<b>12</b>	<b>1</b>	<b>1</b>
Sexual Offender Registrations	<b>9</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>8</b>
Neglect - Abuse	<b>3</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>3</b>
Arson	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>

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Robberies	0	1	0	1	1
Burglaries	27	23	69	85	103
Criminal Trespass	25	26	114	31	18
Larcenies	128	120	135	167	187
Vandalism	62	66	84	66	111
Bad Checks	16	67	31	14	28
Auto Theft- Including Motorcycles	1	5	2	5	3
Adult Arrests	354	288	344	397	446
Juvenile Arrests	49	33	38	57	75
Violations of Bail Conditions	43	57	47	47	35
Court Summons Issued	1138	934	1,404	1,404	1,735
Warnings Issued	3440	3,494	4,831	3,599	4,321
Grand Jury Indictments/Felonies	46/129	76/123	90/120	35/147	32/162
Adult Drug Offenses	280	239	178	285	369
Juvenile Drug Offenses	45	87	145	81	42
Liquor Violations	143	104	131	138	176
Operating Under the Influence of Alcohol/Drug	118	70	79	104	101
Motor Vehicle Accidents	603	635	554	534	548
Fatal Motor Vehicle Accidents	0	1	0	1	0
Personal Injury Motor Vehicle Accidents	82	82	64	83	75
Total Personal Injuries from MVAs	104	112	78	108	87





## PUBLIC SAFETY COMMUNICATIONS

This has truly been an exciting year to be a member of both the York Police Department and the York Communications Center as we have anxiously watched the new Police Station and Communications Center finally becoming a reality at 9 Hannaford Drive. It has been a long process to get over their but we are all finally seeing our dreams come to fruition as the new station is almost finished and the communications center is scheduled to go live on April 26<sup>th</sup> with the rest Police Department to follow a short time later.

From a dispatcher's point of view this new center will be one that we can all be proud of and will help to better serve the needs of our community. We have equipped this center with the latest in technology including new top of the line work stations. The dispatchers can now modify their workstations to meet their individual needs of ergonomics with adjustable height work stations for sitting or standing and their own heating and cooling center to better control their individual comfort. Our radio vendor Two-Way Communications has just completed installing all new radio consoles equipment and a new tower at the center to insure redundancy during power outages. This equipment is state of the art, adaptable to most other radio systems in use today by our neighbors and partners, and will service our local public safety departments and others service providers in Town for many years to come. We truly appreciate the support of our citizens who approved this upgrade as a capital item in 2014.

We have designed our new center with three workstations which we were fortunate enough to acquire at a substantially reduced price from of our equipment supplier Systematics and the Town of Windham who regionalize their communications, at a savings of nearly \$50,000. We also designed our new communications facility with the ability to add up to five more dispatch stations if we are fortunate to take on new partners and "regionalize" our PSAP duties and dispatching efforts. The new center is pre-wired and designed structural to make way for expansion easily and at minimal costs in the future.

As we begin operations at the new station it will be even more evident that our Communications Center is the lifeline between all the citizens we serve and our various Emergency Services providers. The Communications Center continues to serve as the Town's Public Safety Answering Point (PSAP) receiving E 9-1-1 calls and dispatching the appropriate personnel and equipment to provide the emergency aid that is needed. Our communications center also handles a whole host of other calls for assistance and/or information to serve your needs, 24 hours a day, 7 days a week, 365 days a year.

The York Communications Center continues to serve as the Regional PSAP for southern York County handling E 9-1-1 calls for the Towns of Berwick, South Berwick, Kittery, Eliot, Wells, Ogunquit and Kennebunkport. Our employees continue to provide this all-important service in an exceptional manner as we received over 10,600 calls over our E 9-1-1 phone lines in 2016. It is interesting to note that only 25% of our 911 calls were made by conventional land line, 24% were made by VOIP (Voice over IP) and **51% were made by cell phones**. Our dispatchers had to Emergency Dispatch "EMD" 685 of those calls. These are mandated protocols (questions and directives) that communication specialist must follow for each of these calls involving a specific medical emergency. The State PUC recently enacted a new policy for requiring all of our dispatchers to attend special "EFD" (Emergency Fire Dispatch) training this fall which is specific to any 911 call that they receive that involves a fire etc. We don't know what to expect in the way of added workload involving this set of protocols however, we are equally concerned with efforts to also add "EPD" (Emergency Police Dispatch) in the future as

the clear majority of our calls involves some sort of police action. These mandates will undoubtedly create the need for more communication specialists as these regulations will create more man-hours to handle both the calls and quality assurance review that is required of these protocols.

Even as we look to the possibility of further regionalization Customer Service will always be of the utmost importance as it always has. Our top priority remains in the level of service that we provide to you our customers. I am extremely proud of the exceptional level of service our center provides to the citizens of York and consider it an honor to bring a portion of that service to the citizens of Kittery, Eliot, South Berwick, Berwick, Wells, Ogunquit and Kennebunkport by providing them E 9-1-1 services. I look forward to the possibility of further regionalization and sharing our expert services with even more communities. Our goal is to maintain the highest level of service that you all deserve and have come to expect remains unchanged as we continue to be proactive in our search for solutions that will benefit us all.

Our communications system is looking complete in its last phase on a plan to upgrade our radio system with the inclusion of a simulcast antenna system, which will require multiple antenna locations providing nearly 100 percent radio coverage for our emergency departments. For years, we have suffered with poor communications especially in our outlying areas of our Town. York is geographically a large area of 56 sq. miles with geographical constraints of hills and a mountain which inhibit good radio coverage. The new system will have three antenna sites which will provide wide area coverage by simulcasting from these locations. The system will also have five other antennas devoted to just receiving radio signals to enhance reception from portable radios in these areas. In a simulcast system, the same radio signal is transmitted by two or more transmitters on the same frequency from different locations and interpreted to use the strongest signal that is received. This is the third phase of the improvement to our radio system and will replace existing equipment at our remote antenna sites. Additionally, it will add several new ones to provide us with the best system possible for our emergency responders and utilities departments. We would greatly appreciate your continued support as you vote on this ballot issue in May.

I would like to take this opportunity to extend my thanks to all the men and women of our communications center. They continue to show that they are indeed the “best of the best” in everything they do and are committed to being not only “Professional Communications Specialists” but “Emergency Medical Dispatchers” as they are required to meet more and more demanding requirements and certifications to perform their jobs. I truly believe that they are the backbone of our emergency response services and without them our jobs would not only be more difficult, but next to impossible. They are the unsung heroes and often don’t get the recognition that they so richly deserve either personally or professionally.

With the opening of our new Communications Center we will truly be one of the finest, most advanced in the State offering the best, most up-to-date technology available. The continuing advancements in technology allows us the ability to be more cost effective and more efficient with our resources.

The employees of the Communications Center would like to extend a sincere thank you to all our citizens for the continued show of support to the Police Department and the Communications Center through your votes and kind words and expressions of support. They are truly appreciated. We look forward to seeing many of you at our upcoming open house on May 12<sup>th</sup> when we can showcase our new home. As always, we are here to serve all of you. If anyone has a question regarding the Communications Center, please feel free to call us at 363-4444 or email [rscamman@yorkpolice.org](mailto:rscamman@yorkpolice.org).

*Respectfully Submitted By: Chief Douglas P. Bracy*



## PUBLIC SAFETY ANIMAL CONTROL

This past year was another very active year for animal related issues. We are seeing problems such as distemper and other animal borne diseases in the area which is requiring considerable man hours. Tick borne illnesses are one of the most prevalent dangers to humans and domestic animals seen in our area today. It is important that all of us remain alert in understanding these diseases. All of us need to take precautions and educate ourselves, and especially our children of the potential dangers and the ways to minimize our exposure. Please call our department if you observe any animals acting strangely or appearing sick. It is important to maintain a safe distance when dealing with wild animals and let those who know how, to deal with them.

The issue of relicensing of dogs in the town continues to be a significant concern for the department and is growing despite our continued efforts. The fact is our ACOs spend a disproportionate amount of time following up on delinquent owners through mailings, telephone calls and home visits. These efforts take time that could be spent in the field addressing issues such as dogs running at large, enforcement of dog owners not cleaning up after their animals. Dog licenses are valid for one year from January 1<sup>st</sup> to December 31<sup>st</sup>. The late fee is set by the State for dogs not licensed by February 1<sup>st</sup> at \$25.

Complaints involving dogs on the beaches increased this year. Most involved dogs off leash that were not properly controlled by the owner. Some calls were directed through York Communications, but many were the result of daily monitoring of the beaches by the ACO's. Some dog owners violate the time allowance set by the ordinance on the beaches during the summer hours. Most are given hand out copies of the allowable hours, with a verbal warning requesting compliance. The ACO's handled numerous complaints involving sick skunks, raccoons, and porcupines that had to be dealt with throughout the year, as well as many foxes suffering from distemper and mange. Any wild animal issues that could not be handled by our ACO's were referred to the Maine Warden Service or the local Animal Damage Control Agent Adam Stevens.

The Center for Wildlife deserves our thanks. They continue to be a great asset for the Town of York when dealing with issues of sick or injured wild animals. I want to thank Kittery Creature Comforts for the professional service they provide as our contracted impound facility. I also want to thank Larry McAfee and Keith Bishop Jr. who comprise our ACO team. Although our ACOs are part time, they provide a full time commitment to serving the community to address our domestic and wild animal issues.

As we look to moving into our new police station we are also building a garage facility on the same site which will have a temporary shelter to house dogs and other animals found running loose in Town. Currently if a dog gets loose it has to be transported to Kittery Animal Hospital. This takes valuable hours from the ACO and creates another cost for the animal's owner to retrieve his/her pet. The kennel will allow us to keep the animal at the police station safely while the owner is found and contacted. Please allow me to thank everyone for their support as we continue to grow and refine our efforts to better serve your needs.

If you have questions regarding animal related issues, please feel free to contact the ACOs at 207-363-4444.

*Respectfully Submitted By: Chief Douglas P. Bracy*

**York Animal Control Stats – 2015**

<b><i>Type of Contact:</i></b>	<b><i>2016</i></b>	<b><i>2015</i></b>	<b><i>2014</i></b>	<b><i>2013</i></b>	<b><i>2012</i></b>	<b><i>2011</i></b>
ACO calls to dispatch	1815	1,896	1,842	1,528	1,339	1,118
Calls handled by ACOs	1410	1,378	1,347	1,420	1,120	977
Calls handled by POs	405	396	387	346	219	141
Calls taken directly by ACOS	591	574	529	479	433	507
Calls to ACOS by radio or paged out	726	686	619	526	687	470
<b><i>Dog related calls:</i></b>	812	796	764	671	-	-
Dog attacks	31	27	19	16	12	11
Dog bite to human	27	28	26	21	18	16
Dogs not under control	117	108	98	86	11	14
Barking dog	64	72	64	58	48	35
Aggressive dog complaints	42	31	28	21	16	18
Cruelty or neglect	8	12	10	11	8	11
Aggressive dog	42	31	28	21	15	14
Danger dog investigations	12	7	5	4	2	2
Dogs in hot/cold vehicle	36	28	32	38	35	19
Dogs hit by vehicles	4	6	9	5	10	6
Dogs running at large	297	284	248	246	220	209
Dogs picked up	110	136	124	116	86	98
Dogs returned to owners	72	102	84	77	51	69
Dogs impounded at Kittery Creature Comforts	38	34	40	39	33	29
Dogs not located upon inv.	54	58	61	49	62	43
Dogs returned home on own –spoke to owner	88	90	75	55	64	58
Abandon dogs	2	3	6	2	5	7

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Beach ordinance violations	84	73	67	36	39	47
Impoundment fees paid	\$475	\$550	\$800	\$1,525	\$1,275	\$1,075
<b><i>Cat related calls:</i></b>	140	159	148	131	0	0
Stray /feral/nuisance cats reported	29	38	31	24	22	36
Stray/feral/nuisance cats trapped –public request	26	32	29	26	7	4
Missing cat reports taken	56	60	31	73	35	6
Stray cats picked up	22	20	16	10	11	29
Stray cats taken to Kittery Creature Comforts	22	18	12	10	9	27
Cats taken to Newington Emergency Clinic	0	0	0	0	1	3
Cat bite to human investigations	11	9	11	8	15	1
Quarantined cats	11	9	10	8	5	4
Dead cats	6	7	8	6	5	7
Cats hit by vehicles	7	7	8	6	7	4
Returned to owner	4	6	4	4	2	6
Cruelty or neglect	3	4	3	3	1	0
<b><i>Other animal calls:</i></b>	339	316	268	476	361	254
Wild animal calls	281	270	249	438	336	230
Calls related to other domestic animals, such as horses, roosters, chickens	39	46	19	34	25	24
Injured wild animals taken to Center for Wildlife	36	37	26	38	40	31
Animals caught and removed by ACO's	40	46	59	116	87	59
Wild animal calls referred to animal damage control agent- Adam Stevens	58	38	46	64	56	41
Wild animal calls referred to Maine Wardens Service	24	14	20			
Requests for live traps	36	21	28	26	7	4
Animal transports to Augusta lab for rabies testing – tests are only conducted when there is contact with a human or domestic animal	6	9	8	6	5	3

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Positive rabies test – in York	0	0	0	3	1	0
Number of reported animals suffering from rabies, distemper or other sicknesses	64	59	53	87	70	22
Sick/injured dispatched by ACO's	29	26	30	61	49	17
<b>Administrative work:</b>						
Licensed dogs	2700	2701	2509	2,494	2,409	2,370
Not licensed by February 1, 2015 requiring follow-up investigations	1619	1640	1370	745	601	453
Notifications from veterinarians through State Animal Welfare regarding rabies certification of dogs in York	1310	1,267	1,148	755	671	0
Warnings –verbal or written	465	416	367	206	134	60
Summons	19	12	27	36	34	30
Miscellaneous	81	76	53	96	66	0
<b>TRAINING HOURS</b>	54	108	97	71	80	64
<b>HOURS WORKED</b>	2,749	2,662	2,314	1,392	1,459	1,407



# PUBLIC SAFETY

## HARBORMASTER

The Harbormaster office had another busy boating season in 2016. Each year there is increased usage of the Harbor. The Harbormaster office, staffed by Dave Hutchinson, Joe Hogan, and Drew Donovan did an outstanding job of balancing the needs of commercial and recreational users of the Harbor. As always, safety is the primary focus of the Harbormasters. The Harbormasters continue to promote safety through education.

I am excited to report about the success of the Harbor Reserve Officer position. This position was created to address the growing use of the town dock area. The officers assigned to this position were responsible for traffic management, parking enforcement, Town ordinance issues, patrolling Fisherman's Walk and Steedman Woods, and most important developing meaningful interaction with the users of this area. We have received several responses from residents describing how these officers were knowledgeable, friendly, and were a positive influence in the area.

The parking issues on Harris Island Road were discussed, at length, by the York Police, the Harbormasters, and the York Harbor Board. On many summer days, there are far more users of the Harbor than there are parking spaces. We are working on changes to the Traffic Safety ordinance that will include accurate definitions, clear signage, and roadway markings. These changes are intended to maximize access to both recreational and commercial users of the Harbor.

Active management of the mooring list has increased accessibility for boaters in the harbor. The temporary mooring assignment program has become a popular method to allow existing mooring holders the opportunity to relinquish their unused moorings on a year by year basis, without risk of loss of the mooring. If an existing mooring holder decides to take a year off from boating, he or she can allow the Harbormaster to assign the mooring to another person on the mooring list. The mooring does not go unused for the season. This program reduces mooring list wait time and increases utilization of the moorings in the Harbor. For more information about this program, please contact the Harbormasters office at 363-0433.

The Harbor was also very vital and active with transient moorings being utilized by (300) three hundred visitors in 2016. There were also (15) fifteen new mooring holders in 2016.

The Harbor is still in desperate need of dredging. Although the Town has been fully permitted for this project since the fall of 2015, the Federal Funds needed to perform the work have not been allocated to the project. Both the Harbormasters office and the Harbor Board have lobbied the Army Corp of Engineers, Senators Collins and King and Representative Pingree. Members of the Harbor Board have attended many meetings with the Maine Dredge Team. There have been newspaper articles written with pictures of local fishermen standing on exposed shoals in the river. There is hope that the project will be funded in time to allow the dredging to occur during the winter of 2017/2018.

In 2017 the Harbormasters will continue their efforts to promote safety through education. The Harbormasters will be involved in the Chris Connors Foundation events, teaching children about marine safety. Additional launch sites for kayaking and other paddle craft activities will be explored. Planning for the potential dredge will continue. Maintenance and repair of the town docks will be performed. Most important of all, the Harbor will be watched over by a well -trained, experienced and competent group of professionals.

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I would like to thank the members of the Harbor Board for their many hours of dedicated service in seeing that the harbor remains the historic and beautiful place it has been for hundreds of years. Please join me in thanking them for their service and commitment: Chair David Webber, Vice Chair Mathew Donnell, Secretary Mike Sinclair, David Gittins and Timothy Greer Alternate Members Joey Donnelly and Nick Strater.

*Respectfully Submitted By: Chief Douglas P. Bracy*





# PUBLIC SAFETY EMERGENCY MANAGEMENT REPORT

The Town of York's Emergency Management Program had another eventful year with a Blizzard named Stella in mid-March which was like many of our spring blizzards with lots of wet snow, gale winds, multiple trees downed, and widespread power outages. Unlike other storms it was not federally declared as the most significant damages were limited to southern York County and the federal thresholds were not met. The overall costs for this storm were over \$190,000 when considering our utility district, hospital, and schools in that costs. There has been a troubling shift with both FEMA and Maine Emergency Management Agency in the guidelines for declaring disaster both in the amount necessary to reach the thresholds and in their interpretations of federal Stafford Act regarding snow emergencies and other disaster related costs.

Although federally declared storms such as Juno and NEMO have added a tremendous amount of paperwork to this office and to the DPW, who usually owns the lion's share of the damages. The money and support we had received from FEMA and MEMA has surely help to significantly defray the costs of these storms to our taxpayers. My fear is the administration and hours needed to chase this money is becoming more laborious and time consuming and consideration will need to be given to adding support to the EMA function of the Town in the years to come. It is truly difficult at times to be a police chief and the EMA Director as each requires substantial investments in time. To put it in perspective over the last ten years there have been 11 federally declared storms. The fruits of these hard efforts though have resulted in the return to the Town of millions of dollars in State and Federal Aid to help restore damaged infrastructure. It has also allowed us in many cases to upgrade and improve that infrastructure beyond replacing what was there through mitigation. We are finding the 100 year storms to be more common place and the 250 – 500 year storm to be more the norm for declared disaster storms.

It is also as equally to realize that not all storms and the damage they cause always rise to the level of meeting Federal and State thresholds for assistance. We have suffered two substantial microburst storms and three winter storms like the one in March over the last four years that highlight this fact. These storms caused serious damage to our infrastructure and utilities over a relatively small area yet cost the town and private property owners in the millions of dollars in damages.

The weather patterns of the last ten years leave no doubt that we are in a period of more significant weather events and are experiencing influences on sea levels that will require us to adapt and change our infrastructure if we are to keep our citizens and assets safe.

I would like to take this opportunity to thank all the members of our public safety entities and town departments such as the York Police Department, York Fire Department, York Beach Fire Dept., York Ambulance, York Public Works, York Parks and Recreation, York Water District, York Sewer District, York Library, York Hospital and our school system for all their dedication during our times of need. When one of these events occur we always work well together to support one another and see that the needs of our Town and citizens are met.

I am always confident that these individuals will rise to the occasion and meet the needs of the disasters we face. Never once have I requested something from these agencies that wasn't full-filled. I can assure every one that we have a well-trained group of individuals ready to meet any need we face. We will continue to look at what assets are available for our

community which can assist in helping to reduce our costs in the future while increasing our ability to respond to emergencies and disasters.

Speaking of changes, we will no longer be receiving federal Local Emergency Management Performance Grant funding as the state and counties are now receiving all that money. We have been fortunate though to have received over \$234,000 over the last five years from this grant funding. We have made some significant investments in equipment and infrastructure Town wide with this money. We have invested in radio equipment, medical equipment, our Emergency Notification System and have funded our Emergency Operations Center and Audio Visual equipment for training in the new police station with this money. We also contributed nearly \$100,000 in costs back to the general fund to pay for training, overtime and other expenses to offset taxpayer's dollars used.

During the past year, we have been busy reviewing many plans that involve other entities of the Town such as the school department, the water district, and the hospital. Members of these groups have participated in a number of table top exercises and drills which are required by both Federal and State to test our readiness in cases of disaster and various emergency situations. I want to thank those agencies, York County Emergency Management and Director Art Cleaves for their help and support in these efforts.

Lastly, as individuals it is paramount that we plan for these unexpected occurrences and be prepared for any disaster that could occur. We will be participating again this year in America's PrepareAthon which is a community-based campaign to build a more secure and resilient nation by getting people to understand what disasters could happen in their communities and to take action to increase their preparedness. For more info go to: <https://www.community.fema.gov/>

As we saw this winter a disaster can strike quickly and without warning. It can force you to evacuate your neighborhood or confine you to your home without heat and electricity. What do you do if basic services such as water, gas, electricity or telephones--were cut off? Local officials and relief workers will be on the scene after a disaster, but they cannot reach everyone right away. Where will your family be when disaster strikes? They could be anywhere at work, at school or in the car. How will you find each other or will you know if your children are safe? Families can and do cope with disaster by preparing in advance and working together as a team. Follow the steps listed below or you can access them through FEMA's website [www.ready.gov](http://www.ready.gov). Knowing what to do is your responsibility and is your best protection!

*Respectfully Submitted By: Chief Douglas P. Bracy*



# FAMILY DISASTER PLAN

## **Find out what could happen to you and your family**

Contact your local emergency management office; be prepared to take notes.

Ask what types of disasters are most likely to happen. Request information on how to prepare for each.

Learn about your community's warning signals: what they sound like and what you should do when you hear them.

Ask about animal care after disaster. Animals may not be allowed inside emergency shelters due to health regulations.

Find out how to help elderly or disabled persons, if needed.

Next, find out about the disaster plans at your workplace, your children's school or daycare center and other places where your family spends time.

## **Create a Disaster Plan**

Meet with your family and discuss why you need to prepare for disaster.

Explain the dangers of fire, severe weather and other hazards to children.

Plan to share responsibilities and work together as a team.

Discuss the types of disasters that are most likely to happen. Explain what to do in each case.

Pick two places to meet.

Ask an out-of-state friend to be your "family contact."

Discuss what to do in an evacuation.

Plan how to take care of your pets.

## **Make emergency preparations**

Post emergency telephone numbers by phones (fire, police, ambulance, etc.).

Teach children how and when to call 911 for emergency help.

Show each family member how and when to turn off the water, gas and electricity at the main switches.

Check if you have adequate insurance coverage.

Teach each family member how to use the fire extinguisher (ABC type), and show them where it's kept.

Install smoke detectors on each level of your home, especially near bedrooms.

Conduct a home hazard hunt.

Stock emergency supplies and assemble a Disaster Supplies Kit.

Take a first aid and CPR class.

Determine the best escape routes from your home. Find two ways out of each room.

Find the safe spots in your home for each type of disaster.

## **Practice and maintain your plan**

Quiz your kids every six months so they remember what to do.

Conduct fire and emergency evacuation drills.

Replace stored water every three months and stored food every six months.

Test and recharge your fire extinguisher(s) according to manufacturer's instructions.

Test your smoke detectors monthly and change the batteries at least twice a year.

## **Emergency Supplies**

Keep enough supplies in your home to meet your needs for at least three days.

Assemble a Disaster Supplies Kit with items you may need in an evacuation.

Store these supplies in sturdy, easy-to-carry containers such as backpacks, duffel bags or covered trash containers.

## **Utilities**

Locate the main electric fuse box, water service main and natural gas main.

Teach all responsible family members how and when to turn these utilities off.

Keep necessary tools near gas and water shut-off valves.

Turn off the utilities only if you suspect the lines are damaged or if you are instructed to do so.

If you turn the gas off, you will need a professional to turn it back on.

### **Neighbors Helping Neighbors**

Meet with your neighbors to plan how the neighborhood could work together after a disaster until help arrives.

If you're a member of a neighborhood organization, such as a home association or crime watch group, introduce disaster preparedness as a new activity.

Know your neighbors' special skills (e.g., medical, technical) and consider how you could help neighbors who have special needs, such as disabled and elderly persons.

Make plans for child care in case parents can't get home.

### **Home Hazard Hunt**

Inspect your home at least once a year for anything that can move, fall, break or cause a fire.

Fix any potential hazards or possible dangers that you find.

### **Evacuation**

Evacuate immediately if told to do so

Listen to your battery-powered radio and follow the instructions of local emergency officials.

Wear protective clothing and sturdy shoes.

Take your family disaster supplies kit.

Lock your home.

Use travel routes specified by local authorities; don't use shortcuts because certain areas may be impassable or dangerous.

If you're sure you have time:

Shut off water, gas and electricity before leaving, if instructed to do so.

Post a note telling others when you left and where you are going.

Make arrangements for your pets.

### **If Disaster Strikes**

If disaster strikes, remain calm and patient. Put your plan into action.

Check for injuries. Give first aid and get help for seriously injured people.

Listen to your battery powered radio for news and instructions

Evacuate, if advised to do so. Wear protective clothing and sturdy shoes.

Check for damage in your home.

Use flashlights; do not light matches or turn on electrical switches, if you suspect damage.

Check for fires, fire hazards and other household hazards.

Sniff for gas leaks, starting at the water heater. If you smell gas or suspect a leak, turn off the main gas valve, open windows, and get everyone outside quickly.

Shut off any other damaged utilities.

Clean up spilled medicines, bleaches, gasoline and other flammable liquids immediately.

Confine or secure your pets.

Call your family contact; do not use the telephone again unless it is a life-threatening emergency.

Check on your neighbors, especially elderly or disabled persons.

Make sure you have an adequate water supply in case service is cut off.

Stay away from downed power lines.



# VILLAGE FIRE DEPARTMENT

It is with great pleasure that I submit this annual report to you, together with a summary of responses made by this department. We have an active group of people consisting of mostly call/volunteer staff and three paid personnel. We are always in need of volunteer persons over the age of eighteen who can assist us in any way. We welcome new faces regardless of experience level for membership within our department.

Maine Law requires a fire permit for all outside fires. A written burning permit must be obtained from local fire stations for any outside burning, conditions permitting. We hope you will support us in all fire prevention activities.

We continue to train our people on a variety of topics from basic firefighting, hazmat, emergency medical as many others. We look forward to constantly upgrading our technology. We are anxiously awaiting the delivery of a new pumper tanker fire apparatus. We anticipate the arrival of the new vehicle to be late summer 2017. This will replace two aging fire vehicles and upgrade the technology we need to serve the non-hydrated sections of York.

Our special emergency response vehicle containing air breathing equipment, a mobile kitchen and portable communications center continues to be in demand by area police and fire departments. We operate this unit with volunteer members.

We appreciate the support we receive from the people we service, and welcome suggestions and comments.

Please do not hesitate to contact me for further information, at 363-1015.

*Respectfully Submitted By: Chief Christopher Balentine*

## York Village Fire Department Call Log Calendar 2016 Total Responses

<i>Call Types</i>	<i># Of Calls</i>
Structure Fires	14
Mutual Aid To Other Depts.	44
Appliance Fires	8
Power Lines Arcing	20
Public Assists	44
Motor Vehicle Accidents	115
Brush/Grass	25
Alarm Activations	124
Smoke Investigations	58
Medical Aid Calls	800
Special Rescue/Water Rescue Etc.	7
Vehicle Fires	8
<u>HazMat</u>	<u>0</u>
<b>Total Calls</b>	<b>1267</b>



# BEACH FIRE DEPARTMENT

Our entire organization would like to thank you for your continued support. We're proud to be of assistance to our citizens during their time of need whether it's a fire, medical emergency, fire alarm problems or just using our station as a warming hut during a major power loss. We responded to 879 emergency calls during the past year which was an increase from the year before. Of those calls, 51% of them were some type of medical call.

This past year, we have make an extra effort to attract new members. Volunteerism in general is declining and the fire service is not exempt from that trend. Nationwide volunteer firefighters and EMS personnel are getting harder and harder to attract partly because of the fact that both parents need to work to meet bills and because the training requirements put on new volunteers is difficult to sometimes meet. Training is the single most important task that the fire service faces no matter if it's a full time department or a volunteer department. Our members received over 2,000 hours of training this past year trying to stay current with the demands placed on the fire service today. We currently have 2 firefighters taking Firefighter I and II and 2 members taking their basic EMS and Advanced medical training. The FF I/II is 250 hours of text, online and hands- on training and the EMS is equal and even more with hands on training. The fire service is not just about fires anymore and keeping trained for whatever the call might be is challenging. Most new members will need to meet these requirements if they want to enter a building to help save someone or just to fight the fire in a room and contents fire. You the tax payer has always been friendly to the fire service to help cover all the expenses associated with all the training that the members do. THANK YOU for that.

At the time of this writing, York Beach Fire Department is losing one of its full time members. Captain Ferris Boardman will be retiring from the department after 37 YEARS of service. Dedicated members, employees, friends etc. are hard to come by and we will miss him, especially me. His years of service will be seen for years to come. THANK YOU FERRIS

We are always looking for Junior Firefighters and volunteers that think the fire service might just be something you want to pursue. Stop in and ask how you might fit in. VOLUNTEERS WANTED - WE WILL TRAIN

*Respectfully Submitted By: Chief David K. Bridges*

## York Beach Fire Department Call Log Calendar 2016 Total Responses

<i>Call Types</i>	<i># Of Calls</i>
Structure Fires	5
Chimney Fires	3
Vehicle Fires	1
Still Alarms	125
Mutual Aid	90
Fire Alarms	127
Hazmat Calls	6
Medical Rescues	418
Public Assist	59
Motor Vehicle Crashes	45
Special Rescue/Water Rescue Etc.	0
<b>Total Calls</b>	<b>879</b>



## CODE ENFORCEMENT

The Code Enforcement Department provides Code Enforcement, Local Plumbing Inspectors, a Health Officer, a Stormwater Manager, as well as floodplain management services to the Town. The staff consists of 4 full-time employees and one cross-trained, part-time position shared with the Assessing Department. During the busiest season (April-December), a part-time contract building inspector is retained to assist with the numerous building inspections and complaints that need to be addressed in a timely manner.

The Code Office deals with most land use, building construction, business license, development and conservation issues facing our community. We also take a lead role addressing administrative, education and regulatory requirements of the Clean Water Act's Municipal Separate Storm Sewer System (MS4), mandates with regard to municipal stormwater management. The MS4 budget is submitted separately (shared with DPW). We also perform a similar role with regard to FEMA's Community Rating System (CRS), and the educational and regulatory requirements of FEMA's current flood maps with regards to zoning, construction, and flood insurance. Amber Harrison is the Director of Code Enforcement, Local Health Officer, and Floodplain Manager. I have been the Code Enforcement Department Director for a year and half. Kathy Newell and Luke Vigue are Assistant Code Enforcement Officers. Leslie Hinz is the Stormwater Manager/Shoreland Resources Officer. Catherine Harman is the Administrative Assistant. Carl Chretien is the part-time contract inspector assisting mostly during the summer months.

Permits. As past reports have provided calendar year totals I offer the same. Building permits were issued for 74 new housing units in 2015, 74 in 2016. This compares to 68 new housing units in 2015, 61 units in 2014 and 77 units in 2013, and 43 in 2012. In calendar 2016 the Department issued a total of 782 building permits, and performed 2,234 inspections (up from 2,017 in 2015), and had 3,376 visits at the code counter (up from 3,076 in 2015).

These numbers indicate that building activity is steadily climbing and getting stronger. A few of the larger permits issued in 2016 included phases of the Cliff House and Spa, the Kearsarge Building, the Police Station, the York Community Auditorium, the York Federal Credit Union, Hannafords and St. George's renovations. Imminent large projects to be commencing soon include the Town's Long Beach Bath House and Bog Field buildings, the Union Bluff, the Maine Coast Company, and York Senior Housing.

The Code Enforcement office continues to address several dangerous buildings and Town owned properties with the Town Attorney and the Selectmen. I will continue to represent the Town at Board of Appeals hearings as well as present the updated FEMA FIRM maps to the community. I also started a volunteer-driven hoarding task force that coordinates with the PD, FD, Code and the YCSA to assist residents struggling with the dangerous side effects of hoarding in their homes.

Calendar Year 1/1/2016 to 12/31/2016	
New Housing Units Permitted	74
Building Permits Issued	782
Inspections Performed	2234
Code Counter Visits	3376

Fiscal Year 7/1/2015 to 6/30/2016	
New Housing Units Permitted	80
Building Permits Issued	807
Inspections Performed	2245
Code Counter Visits	3415

Water Quality and Shoreland Zones. Water quality and shoreland zoning continues to be a driver in the Department's work. The US Environmental Protection Agency has stepped up enforcement throughout Maine, side-stepping state agencies to a degree and giving us all a taste of what's to come in the stormwater pollution world. The takeaway here is that the Town is under increasing scrutiny with respect to stormwater management and expects to have an audit this summer. MS4 work continues to grow with ditch inspections, infrastructure mapping, catch basin cleaning, and outfall inspections. Consistent utilization of GPS/GIS technologies and coordinated work with the Department of Public Works, has led to a more seamless management of the MS4 permit directives. We have just received 319 grant funding from the State to address water quality issues identified in the Cape Neddick Watershed. This grant will allow us to work with property owners, the DPW, Parks and Rec., and the DEP, to perform hands-on mitigation actions to remedy poor water quality, increased erosion and sedimentation, and institute continual public outreach to this target audience.

The York Sewer District has brought a sewer line into the lower Cape Neddick Watershed, which is a huge accomplishment. A new stormwater chapter for the Comprehensive Plan was created. With all the focus on this topic it is vital that we all establish and follow a clear, consistent approach.

Last year we worked with the University of New Hampshire on the EPA identified high bacteria count sites and continue to investigate sources of human source bacteria in our waterways. We have amended the Zoning Ordinance, Article 8: Shoreland Overlay to be more in agreement with the State's Chapter 1000 guidelines. The shoreland zoning amendments go before the voters in May of 2017. We have created new erosion and sedimentation control standards for the Town and have hosted erosion control workshops for Town, Water and sewer employees to prevent and mitigate sources of erosion and sedimentation. The Code Office has also hosted workshops on vernal pools and hoarding.

All of the code officers must keep up to date on all State, Federal, and Town codes and statutes while continually accruing and maintaining credits in regional and State codes, subsurface wastewater, plumbing and electrical. Two members of the Code staff are now trained in FEMA's Community Rating Systems (CRS), and have assisted with the fall 2016 CRS audit. The audit resulted in the Town's receiving a better CRS score which ultimately reduces flood insurance rates for the Town and property owners in the flood zones. This positive change in our Town's CRS rating is due to the hard work that the Code office staff has put into educational outreach and increased usage of the Town's GIS system to put various kinds of flood maps online for the public.

We continue to work closely with the Planner to update deficiencies in the zoning ordinance and collaborate on site visits, pre-construction meetings, and permitting for certain shoreland and Planning Board approved projects. We host a quarterly meeting with other departments to review supplemental ordinances and procedures that affect code and require interdepartmental collaboration (i.e. Conservation Commission, Historic District Commission, Special Events permits, etc.). We have also begun working with the water district and Mount A personnel to tackle the issue of pet waste and trash as it effects our common watershed and water quality concerns. Some of the recently acquired 319 grant funds will be used to address this chronic issue.

Recently, the Code Enforcement staff spent a half day volunteering in the community at the Center for Wildlife and also spent time performing a SWOT analysis (Strengths, Weakness, Opportunities, Threats), to review and assess our performance as a department and on individual projects. The Code Department continues to strive to make timely inspections, respond to complaints, and provide follow-up during our busiest season while providing exceptional customer service to residents, contractors, and the general public.

*Respectfully Submitted By: Amber Harrison, Director of Code Enforcement*





# SCHOOL REPORTS



# VILLAGE ELEMENTARY SCHOOL

The staff and students at Village Elementary would like to extend a thank you to York community members, business owners and parents for supporting us each year with a budget that allows every child access to high quality learning opportunities that will prepare them for success in the future. This year the Village Elementary budget reflects significant decreases in all line items that the administration has control over. The total operating budget for Village Elementary reflects an increase of 5.5%, a conservative figure, understanding that salaries alone represent a 7.8% increase in regular instruction. I look forward to the community's support of the 2017-2018 VES budget.

Balancing the budget is a task that has warranted great attention as we consider the impact to families and community members of York. While creating the budget, staff provide priorities to administration very early in the school year. Although it is difficult to be thinking almost a full year in advance, the staff strive to consider what is absolutely necessary for continued excellence. This year there was a strong effort to request only essential needs for curriculum and instruction. Teachers and administration were strategic and thoughtful in order to minimize the impact of an increase in the school budget.

Village Elementary houses seven kindergarten classrooms with 115 students, seven first grade classrooms with 120 students. The proposal for the 2015-2016 budget requests the staffing to remain the same. The school committee has supported the research that indicates small class size has a positive effect on student achievement, and staffing has been planned according to the previously board approved guidelines for class size. Due to the move of second grade over to Coastal Ridge, our students now have more frequent PE and music classes. Our two teachers plan together and students attend one hour of combined music and PE two times weekly. They continue to attend art and library once a week for 45 minutes.

For years, the elementary schools have advocated and been supported by the board and community for literacy support and professional development. Our literacy scores reflect high quality instruction and student learning. Unlike literacy, student math scores have remained consistent, and there is evidence of a lack of growth over time. Students are performing well and we continue to meet standards, but ongoing professional development and response to intervention support is not available for teachers or students. For a second year in a row, a proposal was written to use existing funds from the elementary school's salary and benefit line to support a math coach for grades K-4. Due to lower enrollment in second grade, a section of third grade will be eliminated. The intention is to use this funding to support a math coach to support teachers with differentiation in the classroom and intervention for students not meeting standards. As noted in the Strategic plan, "by the end of grade 3, all all York students will demonstrate reading and numeracy proficiency at grade level." In order to accomplish this goal, more emphasis needs to be placed on supporting teachers professional development and students need for progress towards math standards. Restructuring staffing will allow for this position to be level funded.

TOWN OF YORK, MAINE – 2016-2017 ANNUAL REPORT

It is important to have an accurate number of registrants as we plan for incoming kindergarten sessions. Please encourage families with children turning five on or before October 15, 2012 to register their child for kindergarten. Paperwork for registration can be picked up at the main office or download the necessary paperwork at <https://sites.google.com/a/yorkschoools.org/ves/>. Kindergarten screening is taking place on May 30th and registrations needs to be complete before a screening can occur. We also encourage all families with entering kindergarten students to attend our information night on May 17th at 6:00 to meet staff and plan for the year ahead.

We have an amazing group of teachers, support staff, volunteers, mentors, and parents that make Village Elementary the warm, inviting school that it is. The dedication of the parents of Village Elementary is so important to the staff and students. We encourage you to take the time to visit our school, become part of the K-4 parent group, or volunteer in a classroom to see for yourself, the engaging ways we educate each child of York.

*Respectfully Submitted: April Noble, Principal*



# BOARD AND COMMITTEE REPORTS



## BUDGET COMMITTEE

The York Budget Committee consists of seven members elected by York voters to serve three year terms. The terms are staggered so that two or three members are elected each year. The committee meets on the third Thursday of each month from April to January to monitor the implementation of the budgets and to become familiar with the accounting methods and issues as well as progress on the budgets. Two committee members are assigned as liaison with the Town Manager and Finance Director, two members work as liaison with the School Department and one member is assigned to the Library. This year we rotated these assignments to give each member exposure to the unique issues and accounting in each of these areas. We also instituted a policy of meeting with Department Heads at our monthly meetings on a rotational basis to better understand departmental issues and concerns.

In addition to the liaison assignments, two budget committee members are assigned to the Capital Planning Committee that meets from September to December. In the past year some committee members have participated in Capital Building Committees including the new Police Station, High School Auditorium and the Long Sands Beach House. Committee members also toured both Town and School facilities in the past year.

Since 2009 the School Budget had been approved by the School Committee and reviewed by the Budget Committee with no ability to make any changes. The budget was then presented to a School Town Meeting as twelve warrant articles. The result of the School Town Meeting was then submitted to voters as one question on the May Budget Referendum for their approval. However, in May of 2016 the voters approved a return to the procedures for approving the School Budget as outlined in the York Town Charter thus allowing the Budget Committee to increase or decrease any warrant article in the School Budget just as it can for the Town Budget. In planning for this change of the school budgets, the Budget Committee and School Committee met last fall and focused on understanding our new roles and how we could work together.

In February and March the Budget Committee conducts televised hearings on the Town, School and Library budgets. We spend many hours both preparing for and conducting these hearings. During the hearings presentations are made at all levels from Department Heads and Principals to the Town Manager and School Superintendent. Voters are invited to make public comments at each meeting. Many questions are asked as the Committee reviews the budgets and it is common for changes to be made voluntarily in the course of the review. When the reviews are completed the Budget Committee then votes to approve, increase or decrease each Town and School warrant item. Most items are approved. In our review of the FY18 Budget only two changes were made by the Budget Committee. One town item was increased by \$34,000 to add a half time position in the Town Clerk's office. The capital expenditure for the purchase of the state DOT facility was reduced from \$1,000,000 to \$625,000. The lower price comes with a restriction which limits the use of the land and facility to municipal purposes. The committee felt that it was very unlikely there would be a need to sell any of the land for a non-municipal purpose.

In May of 2016 Tom Carnicelli and Jim Smith were elected to three year terms. In July of 2016 Jerry Allen resigned. Heather Campbell was elected in November, 2016 to complete Mr. Allen's term which expires in 2018. Nan Graves and Larry Graves terms also expire in 2018. Nelson Giordano and Don Lawton's terms expire in 2017. During the past year Nelson Giordano served as Secretary, Larry Graves as Vice Chair and Don Lawton as Chairman.

*Respectfully Submitted by: Don Lawton, Chairman*



# ENERGY STEERING COMMITTEE

## Introduction

This report covers calendar year 2016. The Energy Steering Committee (ESC)'s mission was renewed and updated by the Board of Selectmen on April 4/10/17: To advise the Board of Selectmen on matters of energy policy and assist the Board in reducing York's carbon emissions. The Committee is now comprised of 7 permanent voting members appointed for staggering three-year terms.

## 2016 Summary of Accomplishments

**March 2016** The Energy Steering Committee's first draft of an *energy chapter* for the York Comprehensive Plan was reviewed and approved by the Planning Board, which recommended shortening the draft. (Note: This work began in 2015 at the request of the Town Manager, and the ESC held public forums and meetings with department heads and committee chairs to gather community ideas before preparing the first draft.)

Over the summer the draft was reviewed with the Selectboard and presented to the Budget Committee and the School Committee, and was revised based on recommendations received. The draft had its first public hearing in June, when it received strong support from the public, and was endorsed by the SMPDC.

In November, the Planning Department conducted a survey that was developed with the assistance of a volunteer consultant recommended by the ESC. Survey results indicated strong support in the community for energy efficiency and clean energy work; the survey was included in further drafts of the energy chapter.

The energy chapter is slated to be included in Comprehensive Plan updates on the November 2017 ballot.

**April 2016** After the Energy Steering Committee approached Habitat for Humanity York County (HFHYC) in December 2015 about expanding their weatherization work to York, the ESC initiated a collaboration with Habitat and York Community Services (YCSA), and *Keep York Warm* was launched to bring weatherization and energy efficiency services to York families who would otherwise be unable to obtain them.

In April the group received a \$7,000 Rotary grant and enrolled in Efficiency Maine's Low Income Home Energy Savings Program (LIHESP), whose rebates increased the budget four-fold.

In October, the team engaged three local energy auditors and scheduled home assessments and energy efficiency improvements for York homeowners. Volunteers from Rotary, area churches and other organizations built 58 window inserts and signed up for home installations scheduled for early 2017.

The work is expected to be completed in the summer of 2017, and a second phase for the next year is being considered. The group also has scheduled a meeting of local apartment building owners with Efficiency Maine to learn how rebate programs can assist landlords with energy efficiency updates for their rental units.

**May 2016** Voters approved the *LED streetlight project* capital budget and a \$65,000 contingency budget in case the project is cancelled after the design phase; the contingency would pay contractors for work done to that point.

**August 2016** *LED building light upgrades* were completed in five municipal buildings, exhausting the balance of the \$400,000 funds approved by voters in 2014.

December 2016 DPW Director Dean Lessard and two members of the Energy Steering Committee attended a workshop by RealTerm Energy, the streetlight contractor selected by four other Maine towns as the turnkey vendor to install **LED streetlights**. After follow up discussions with York representatives, RealTerm submitted a preliminary proposal for York’s streetlight installation. This study was analyzed by the York team and York’s energy consultant, Celtic Energy, and in early 2017, Celtic, the Energy Steering Committee and Dean Lessard recommended that York hire RealTerm to manage the streetlight installation.

The Selectboard approved hiring RealTerm and tax-exempt lease financing on April 24, 2017. These projects have already begun contributing to York’s efforts to cut carbon, and, as a bonus, is saving taxpayers money. Details can be found in the current draft of the energy chapter for the Comprehensive Plan.

2014 was a turning point in how energy projects are funded in York. After the May 2014 \$100,000 ballot item for energy projects was not supported by the Budget Committee and approved only narrowly by York voters, it was clear that the community needed a better understanding of the impact of energy efficiency work on both cutting carbon emissions and reducing our costs if they were to support continuing the work. The survey confirmed this perception; the weakest support was for the question of spending money on energy improvements.

The ESC recommended integrating the work in York’s day-to-day operations as key to long-term success. This would call for collaboration among decision-makers and promote broader awareness and agreement on how to achieve York’s sustainability goals.

To kick-start the process of integrating the energy work, the Town Manager took two important steps:

- Instead of ballot votes to fund isolated projects managed by the ESC, Steve Burns required that projects be sponsored by Town staff in the normal capital budgeting process.
- On the forms each department submits to the capital budget process, he added two questions: “Does this project enhance sustainability?” and “Is this the most energy-efficient solution?”

If the voters accept the energy chapter addition to the Comprehensive Plan, it will provide a helpful structure for specific action plans by department heads and committee chairs, as well as the Schools and Water and Sewer Departments. These are small but essential steps forward, but the question of funding for future projects is still somewhat unresolved. The story of the benefits to the community that accrue from energy efficiency work is encouraging, but it’s a continuing challenge to keep the progress we’re making in front of the community. If York is to make substantial progress toward its goal of becoming a sustainable community, resilient against the effects of climate change and sea level rise and as healthy and joyful to our children and grandchildren as it has been to our current residents, we must step up our efforts to keep people informed and make the goal a priority. Read more about the work of the Energy Steering Committee on the ESC webpage at [yorkmaine.org](http://yorkmaine.org).

### Capital Fund Remaining Balance

Bond Balance at 12/31/14		\$100,000.00
2015 York Beach Fire Station Retrofit*	\$62,553.46	
2015 Grant House Pellet Boiler Correction	\$12,200.00	
2016 LED Building Lights Upgrade**	<u>\$24,231.00</u>	
	\$98,984.46	
Bond Balance at 12/31/16		\$1,015.54
*Less \$8,400 Efficiency Maine Rebate returned to York general fund		
**Less \$2,760 Efficiency Maine Rebate returned to York general fund		

*Respectfully Submitted By: Rozanna Patane, Chairman*



## BICYCLE AND PEDESTRIAN COMMITTEE

The Selectmen chartered the bicycle and pedestrian committee in June 2015. Per the Charter, the Committee's focus has been on developing a Master Plan for improving safety and accessibility for pedestrians and cyclists in York. The Draft Master Plan was presented to the Board of Selectmen on March 13, 2017. The Selectmen unanimously approved the plan for submittal to the Planning Board for incorporation in the Town Comprehensive Plan. The Committee will work towards voter acceptance on the November 2017 ballot.

The plan is the product of extensive data gathering, research, analyses and discussions. The committee held a public forum, conducted a community survey, met with community organizations, and reviewed how other communities are addressing pedestrian and cyclist safety. Town of York staff members provided valuable input and insights to the Committee.

From all these inputs and deliberations the plan was compiled and edited by the Assistant Town Planner, Scott Hastings. The core elements of the Master Plan are:

- In collaboration with the Planning Board, Public Works, and the Town Planner, develop and implement a Town-wide Complete Streets Policy. This Policy ensures that the needs of all users of public streets are considered in any projects and that road design assures maximum safety.
- Work with the York Police Department and schools to educate all road users on their responsibilities for sharing our infrastructure and to promote safe use of roads, sidewalks, paths and facilities by motorists, cyclists, and pedestrians.
- The Plan identifies specific infrastructure areas of focus for improving safety and will work with Town staff to include these areas in planning and budgeting processes.

Meetings are scheduled on the 1<sup>st</sup> and 3<sup>rd</sup> Wednesdays at 1:00 at the York Public Library. The Public is welcomed. All minutes are posted on the Town website under the boards and committees tab. A Facebook page – York Maine Bicycle and Pedestrian Committee – was set up to provide links to relevant articles and research on cyclist and walker issues and to provide a vehicle for community comment and discussion.

*Respectfully Submitted By: David McCarthy, Chairman*





## UTILITY REPORTS



# YORK WATER DISTRICT

## ORGANIZATION

The York Water District was created by an act of the State of Maine Legislature under the Private & Special Laws in 1929, Chapter 8, and as specified in our Charter. The District is administered by an elected board of five Trustees. One Trustee is elected each year at the Town of York's annual Town Meeting for a term of five years. Regular Trustee meetings are held on the second Wednesday of each month. Meeting notices for regular & any special meetings are posted in: York Town Hall, York Post Offices, at the District office & on our web site at [www.yorkwaterdistrict.org](http://www.yorkwaterdistrict.org). The public is always welcome to attend.

The District is further regulated by Rules and Regulations of the Maine Public Utilities Commission & the Maine Department of Health & Human Services Drinking Water Program. The District prepares an Annual Report for the Public Utilities Commission on special forms supplied by them, and an Audited Financial Report filed with the Town's Treasurer. Both of these reports are based on the calendar year and are available for review at the Districts office, and the Town Hall.

## SOURCE

The District's only source of supply is Chase's Pond, with a watershed of 3.26 square miles and a safe yield of 2.05 million gallons per day. Available storage capacity of the pond is approximately 480 million gallons; average daily use in 2015 was of 1.05 million gallons and 1.02 million gallons in 2016. The District also maintains emergency interconnections with Kittery Water District to the south and Kennebunk, Kennebunkport & Wells Water District to the north.

## FUNCTION

The District's purpose and function as stated in our Charter is to supply the Town of York, its inhabitants and others located in the District with pure water for domestic, sanitary, commercial, manufacturing, industrial, agricultural, and municipal use. Ensuring the production of safe, reliable, high quality drinking water at the most reasonable cost while providing exceptional customer service, is our number one priority.

## FINANCIAL INFORMATION

The District's fiscal year begins January 1<sup>st</sup> and ends December 31<sup>st</sup>. Each year in December the Board of Trustees vote to approve Operating and Capital Improvement Budgets. The Budgets for 2017 are as follows:

Operations and Maintenance at \$2,582,639 and Capital Improvements at \$630,000 with a Debt Service of \$611,798 and an anticipated Total Operational Revenue of \$3,823,018. The number of District customer accounts as of December 31<sup>st</sup>, 2016 was 5851.

## MAJOR CAPITAL IMPROVEMENTS COMPLETED & PLANNED

Water main replacement projects completed in 2016 were Phase I & II of Freeman Street, Bank Street, Mosley Road & Dover Bluff and a short section on Shepard's Way. Total length of watermain replaced was 3,640'.

Which included 90 domestic water services and 8 fire hydrants that were replaced. Treatment Plant upgrades included; Completion of converting from gas Ammonia, (*the last Extremely Hazardous Substance YWD had in use*), to liquid Ammonia, a safer alternative. Replaced original filter media and filtered water collection piping, replaced critical valve actuators, replaced outdated/obsolete pumps, pump controls, replaced pipe galley & valve control lighting with efficient LED's. In addition after several years of engineering, permitting & planning we completed a Flood Mitigation Project to help protect our Water Treatment Facility in the event of severe flooding. (*This major project was driven by the 2006 Mother's day and 2007 Patriot's Day storms.*) By careful planning the "2016 drought" had minimal impact on our system. We were fortunate to utilize the Emergency Interconnection we completed in 2003, tying York Water District's distribution system into the Kennebunk, Kennebunkport & Wells Water District's system. As a precaution we did ask our customers to voluntarily conserve water. Now and in the future, we request that our customers use water wisely. In a short time Chase's Pond was back to normal operation. In 2017, we are working to replace aging infrastructure on Atlantic Avenue, Varrell Lane and Harmon Park. All three scheduled projects are in collaboration with the York Sewer District. Through planning and execution of projects like this, equal savings to our rate payers.

*Respectfully Submitted By: Donald D Neumann Jr., Superintendent*



## YORK SEWER DISTRICT

Since the early 1950's the collection and treatment of wastewater has been under the guidance of the York Sewer District. The District currently operates and maintains over 30 miles of collection system piping and twelve large pump stations. Some of the pump stations operated by the District are capable of pumping millions of gallons of wastewater per day and almost 100% of the Town's wastewater must eventually be pumped to the wastewater treatment facility located in York Beach.

More information about the District's operations and treatment process can be found on the District's web page at [www.yorksewerdistrict.org](http://www.yorksewerdistrict.org).

The mission of the District is twofold:

1. To collect, treat, and dispose of wastewater collected within the boundaries of the District through the overall operation and maintenance of a collection and treatment system.
2. To plan expansions and construct new collection systems within the boundaries of the District that, for various reasons, would be best served by public sewer for the protection of public health, welfare, and benefit of its inhabitants as expressed by the District's Charter and State Law.

This year the District has made significant investments into the treatment facility and the collection system.

The District began a 2.5-million-dollar upgrade of the treatment facility in 2015, replacing twenty-year old dewatering equipment with new state of the art incline screw presses to improve dewatering of residuals, along with ventilation, piping, computerized controls, and replacement of grit handling equipment. Phase II of the project will include scum removal equipment, sludge pump replacement, underground piping improvements, a new chlorine building, and several other operational upgrades. Phase II began in December of 2016 and is currently being completed and will be done by late summer 2017. Phase I was completed in late June of 2015.

The treatment facility experiences difficult process challenges during the summer, largely due to high levels of fat, oil, grease, and other summertime seasonal wastewater components. In order to improve process control, District staff constructed and installed an anoxic zone in 2015, which is intended to alter the environment and conditions under which certain bacteria grow and reproduce, intending to control and restrict the growth of "unwanted" bacteria. The anoxic zone also has the side benefit of altering certain parts of our discharge water by improving its quality (reduced nitrogen). The first zone was very successful during the summer treatment period in 2015, so much so, that two other zones were added in 2016, so that a total of three zones have been in operation for our current summer season (2016). The cost of the installation was approximately \$75,000, saving approximately \$100,000 by in house staff doing most of the installation.

Collection system improvements have involved the first time ever use of ultra violet cured in place pipe lining in the State of Maine. This method uses an ultra violet light "train" and camera system to view the liner in place, prior to curing, to make sure it is installed properly and allow adjustment if necessary. Once the liner has been inspected and verified to be properly installed the ultra violet lights are turned on which in turn activate the

fiberglass resin in the liner to begin the curing process. No other CIPP lining method provides for this type of inspection prior to curing the pipe.

The District continued to also use more traditional trenchless technologies, such as pipe bursting and inverted pipe CIPP, to repair and replace old damaged and leaking pipes. In all, the District repaired over 2,000 feet of deteriorated pipe at a cost of approximately \$100,000 and removed thousands of gallons of ground water leaking into the collection system in 2015.

Planning and design associated with the Richard's Pump Station replacement began during the spring and summer of 2015. Due to various design issues, a new designer was selected in the spring of 2016 completing the design this year. Construction began in April of 2017 and we expect to complete work by late June 2017. This is a 1973 vintage pump station with numerous pieces of equipment that are outdated and extremely difficult to keep operational due to lack of available parts. It is also located in a highly vulnerable and environmentally sensitive location above the mouth of the York River and a few hundred feet from the edge of the ocean. Access to the site is restricted due to the tight surroundings and existing residences. The anticipated cost of the project is approximately \$450,000 which the District has elected to make part of an overall \$2,000,000 million dollar planned upgrade of various collection system components and plant related projects. These projects include three emergency generator installations to provide emergency power at three critical pump stations, pipe line replacement on Atlantic, Center, Cross, Varrell, and York Street, to remove deteriorated 1890 vintage clay pipe, fiberglass line reinforced concrete pipe on Freeman Street which was deteriorating from hydrogen sulfides (a major component of wastewater in most cases) which are deadly to breath and are very corrosive. Other projects include a major electrical upgrade and equipment replacement project at our Route 103 Pump Station, epoxy painting and sealing metal work in our two secondary clarifiers, another pipe line replacement project combined with water main improvements planned for the Fall of 2017 in the Harmon Park area, a new fully integrated billing system upgrade, and some corrosion control experimental equipment testing to inject pure oxygen into the waste stream to eliminate H<sub>2</sub>S formation and corrosive compounds.

In the spring of 2015 approximately 3,000 feet of sewer main was installed on Shore Road in an area that previously did not have public sewer and was a priority area designated by the Town to be sewerred. The pipe as installed was a "dry" pipe, since it was not available to take wastewater flow as yet. The pipe was installed as part of a joint project with the York Water District and Town of York, to completely install new infrastructure and utilities, and rebuild Shore Road and sidewalk area all at the same time to avoid future disruption of the road. It was then combined with an expansion project on Main Street as part of a joint project with the Town with the same scope as Shore Road. This expansion project tied everything into the treatment facility in the spring of 2016 at a total cost for both project of approximately \$550,000. More than 6 septic systems have failed in the area since the pipe was completed and many more property owners are interested in connecting this Spring 2017. Several private side streets are also very interested in pursuing public sewer installation. The Main Street and Shore Road sewer systems are now operational.

Capacity, Management Operation, and Maintenance (CMOM) is a special program with specific guidelines set forth by the EPA and Maine Department of Environmental Protection establishing some basic requirements for wastewater systems to follow to adequately maintain their systems. In order to qualify for SRF funding it is now required that applicants have full Asset Management Systems in place and have an operational CMOM Program. The District has been proactively working on this plan for several years and has put into operation two phases of the plan this year. For the past couple of years, the District, with assistance from the York Water District, has

been mapping its entire infrastructure using GPS and GIS software to build a computerized map and information program. This information has now been placed into an asset management system which is "cloud" based and very easy for our own staff to upkeep. Every manhole has been inspected, condition rated, problems noted, photographs taken, and pipeline inspections incorporated into the building of the map of the collection system and asset management system. All the information gathered is able to be accessed through a web based program allowing outside system staff and office staff to access the same information and can also be shared with the Town and Water District and general public.

Significant progress has been made this year with the cloud based program (People GIS) documenting system improvements, televising and documenting pipe conditions, and also locating and recording previously unknown pipe lines and manholes. This information is now the basis for developing a maintenance plan for parts of the collection system. To assist with this data collection, the District invested \$60,000 in new camera equipment and trailer, to document and rate pipe condition, locate and troubleshoot problems, and begin to develop a data base for full collection system asset management and evaluation. Camera inspections have been coordinated with our annual pipe cleaning and maintenance program so that approximately 25% of the system will be cleaned and checked annually (approximately 7.5 miles of pipe line). The annual cleaning cost is approximately \$25,000 and allows us to keep relatively close track of collection system issues, identify trouble spots, and other areas that may require closer inspection. Over the next year, we will be trying to incorporate our video inspections and pipe line reports, into our People GIS program, continuing to expand its use as a CMOM tool. As part of CMOM the District has estimated that over 15 million dollars of capital projects currently exist from complete pump station replacement to major equipment replacement at the treatment plant. This coming year, more than \$1,000,000 dollars of pipe line repairs are planned.

Finally, the District and its staff (for the fourth year in a row) have been recognized for their excellence in the wastewater field, their contributions to the industry and role in protecting the environment. In previous years' individuals were recognized by the Maine Water Environment Association and by the regional New England Water Environment Association (covering New Hampshire, Vermont, Maine, Massachusetts, Connecticut, and Rhode Island) as the Operator of the Year for the State of Maine and the Young Professional of the Year for the State of Maine. This year the Superintendent was awarded the New England Water Environment Association's Alfred E. Peliquin Award, to recognize his contribution to the wastewater industry and the Regional and State associations.

The District continues to be a leader in the State and regionally, influencing public policy and legislation impacting the wastewater industry. The Superintendent has been the Chairman of the MEWEA Government Affairs Committee for 3 years and has been instrumental in facilitating the passing of important safety legislation as it pertains to utility locations in the roadway, especially gas line installations. Additional possible rule changes are also pending before the Public Utility Commission regarding this issue, which may in turn impact national policy. We continue to work with the legislature on developing prudent environmental policy regarding water quality issues, sea level rise, storm water protection, and numerous other environmental policies.

### **Summary of Financial Audit Report**

Due to the length of this report it is not reproduced here but is available upon request.

### **Treatment Plant Operation**

Please go to our website to view plant operations and other valuable information on this highly regarded, award winning facility and staff: [www.yorksewerdistrict.org](http://www.yorksewerdistrict.org)

*Respectfully Submitted By: Timothy Haskell, Superintendent*



# ANNUAL FINANCIAL REPORT



**TOWN OF YORK, MAINE**

**Annual Financial Report**

**For the Fiscal Year Ended June 30, 2016**

**TOWN OF YORK, MAINE**  
**Annual Financial Report**  
**For the Year Ended June 30, 2016**

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**TOWN OF YORK, MAINE**  
**Annual Financial Report**  
**For the Year Ended June 30, 2016**

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## Independent Auditor's Report

Board of Selectmen  
Town of York, Maine

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of York, Maine as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of York, Maine's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of York, Maine as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of funding progress-retiree healthcare plan, the schedule of Town's proportionate share of the net pension liability, and the schedule of Town contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of York, Maine's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Board of Selectmen  
Town of York, Maine

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2016, on our consideration of the Town of York, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of York, Maine's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Remya Kristen Ouellette". The signature is written in a cursive, flowing style.

December 29, 2016  
South Portland, Maine

**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis**  
**June 30, 2016**

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Our discussion and analysis of the Town of York, Maine's financial performance provides an overview of the Town's financial activities for the year ended June 30, 2016. Please read it in conjunction with the Town's financial statements, which begin on page 17.

## **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 17 and 18) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start on page 19. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

## **REPORTING THE TOWN AS A WHOLE**

### **The Statement of Net Position and the Statement of Activities**

Our analysis of the Town as a whole begins on page 17. One of the most important questions asked about the Town's finances is, "Is the Town as a whole, better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in them. You can think of the Town's net position - the difference between assets and liabilities - as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's infrastructure, to assess the overall health of the Town.

In the Statement of Net Position and the Statement of Activities, we divide the Town into two kinds of activities:

**Governmental activities** - Most of the Town's basic services are reported here, including the police, fire, general administration, roads, parks, and beaches. Property taxes, auto excise taxes, franchise fees, fines, parking revenues, state revenue sharing, and state and federal grants finance most of these activities.

**Business-type activities** - The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's Recreation, Sohler Park, Senior Center, Mt. Agamenticus, Goodrich Park, and Outside Duty activities are reported here.

## **REPORTING THE TOWN'S MOST SIGNIFICANT FUND FINANCIAL STATEMENTS**

Our analysis of the Town's major funds begins on page 19. The fund financial statements begin on page 19 and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, the Board of Selectmen establishes many other funds to help it control and manage money for particular purposes.

**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

- **Governmental funds** - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliation on page 21.

- **Proprietary funds** - When the Town charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Town's enterprise fund is the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows.

**Reporting the Town's Fiduciary Responsibilities**

We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**THE TOWN AS A WHOLE**

For the year ended June 30, 2016, net position changed as follows:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Current & other assets	\$ 18,823,256	23,537,821	605,435	554,167	19,428,691	24,091,988
Capital assets	68,319,411	65,832,041	247,843	269,408	68,567,254	66,101,449
Total assets	87,142,667	89,369,862	853,278	823,575	87,995,945	90,193,437
Deferred outflows of resources	2,389,427	1,255,730	-	-	2,389,427	1,255,730
Long-term liabilities	34,601,491	36,079,941	-	-	34,601,491	36,079,941
Other liabilities	3,963,294	4,316,054	65,136	88,682	4,028,430	4,404,736
Total liabilities	38,564,785	40,395,995	65,136	88,682	38,629,921	40,484,677
Deferred inflows of resources	448,721	2,011,597	-	-	448,721	2,011,597
Net position:						
Net investment in capital assets	44,556,492	40,948,288	247,843	269,408	44,804,335	41,217,696
Restricted	1,129,611	645,254	-	-	1,129,611	645,254
Unrestricted	4,832,485	6,624,458	540,299	465,485	5,372,784	7,089,943
Total net position	\$ 50,518,588	48,218,000	788,142	734,893	51,306,730	48,952,893

These numbers reflect an increase in net position of 4.77% percent for governmental activities and an increase of 7.25% for business-type activities (see page 23-25 for details).



**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

**Governmental Activities**

To aid in the understanding of the Statement of Activities, we have provided further explanation here. Of particular interest is the format that is significantly different from a typical Statement of Revenues, Expenditures, and Changes in Fund Balance. You will notice that expenses are listed in the first column, with revenues from that particular program reported to the right. The result is a net (expense)/revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the Town's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. Some of the individual line item revenues reported for each function are:

General Government	Charges for photocopies, maps, plumbing permits, shoreland permits, cable TV franchise fees, gas tax refund, reimbursements, clerk fees, a portion of parking meter and permit receipts, parking ticket receipts
Public Safety	Mooring receipts, police reports, dispatch services agreement with Ogunquit, PSAP (Public Safety Answering Point) fees from other surrounding towns, COPS grants, other grants, dog license fees and an agreement with York Hospital to provide officers on a regular basis
Public Works	Urban/Rural Initiative program, FEMA reimbursements, other state grants to improve certain street intersections.
Community Services	Recreation, General Assistance, and Library
Boards and Commissions	Shellfish licenses
Education	Food service, grants, state subsidy

All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue even if restricted for a specific purpose.

**Net Expense**

Function/ Program	Expenses		Revenues		Net Expense	
	2016	2015	2016	2015	2016	2015
General Government	\$ 5,583,620	\$ 7,085,627	815,773	796,957	4,767,847	6,288,670
Public Safety	6,637,063	6,415,568	790,758	727,105	5,846,305	5,688,463
Public Works	5,884,956	5,507,186	670,013	478,614	5,214,943	5,028,572
Parks and Recreation	1,143,893	1,024,942	78,126	52,723	1,065,767	972,219
Public Assistance	368,375	373,152	42,997	37,008	325,378	336,144
Education and Libraries	32,878,437	31,499,139	5,215,078	5,135,507	27,663,359	26,363,632
Interest on long-term debt	430,985	730,111	-	-	430,985	730,111
Total Government						
Activities	<u>\$ 52,927,329</u>	<u>52,635,725</u>	<u>7,612,745</u>	<u>7,227,914</u>	<u>45,314,584</u>	<u>45,407,811</u>

The net expense is the financial burden that was placed on the taxpayers by each of these functions. Approximately \$7.6 million dollars' worth of activity was paid by grants, user fees, parking tickets and meter revenues and fees other than taxes.

**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

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Public Safety revenues derive from dispatching services provided to neighboring towns as well as public safety grants. Rural roads subsidies make up the bulk of the Public Works revenues, in addition to reimbursements for some paving projects, mostly from the local water and sewer districts, as well as reimbursements for recycling materials.

General Government expenses decreased by \$1.5 million primarily due to less in uncapitalized capital outlay this year and the change in net pension liability.

Education and Libraries' share of net expense is still the largest percentage at 61%, followed by Public Safety at 13%, General Government at 11%, and Public Works at 12%.

In an effort to reduce the net expense to taxpayers, there has been a concerted effort to institute user fees as appropriate. To that end, 'impact fees' were imposed years ago on residential dwelling units to help defray the debt service costs of new school buildings. \$181,900 in impact fees were collected by the Town and transferred to the school to offset costs. By ordinance, building permit fees are used to greatly reduce the impact on taxpayers by the Community Development Department (Code, Planning, and Geographic Information Services). Several full time positions in that department are funded by fees, saving the taxpayers almost \$300,000 this year, while delivering desired services in the area of inspections and GIS mapping and data collection.

**THE TOWN'S FUNDS**

The following schedule presents a summary of General Fund revenues for the fiscal year ended June 30, 2016 with a comparison to 2015:

<b>Revenues</b>	<b>FY 2016</b>	<b>Percent of</b>	<b>FY2015</b>	<b>Percent of</b>
Taxes	\$ 46,707,059	88.37%	\$ 44,806,364	88.17%
Intergovernmental	3,768,047	7.13%	4,040,851	7.95%
Charges for Services	1,492,103	2.82%	996,355	1.96%
Licenses and Permits	344,087	0.65%	303,207	0.60%
Other	543,126	1.03%	671,924	1.32%
<b>Total Revenues</b>	<b>\$ 52,854,422</b>	<b>100.00%</b>	<b>50,818,701</b>	<b>100.00%</b>

Revenues from all sources increased 3.8% from the previous year. Tax revenues increased 4.5%. State Revenue sharing declined 6.2%. Investment interest income remains flat and low.

The following schedule presents a summary of expenditures for the fiscal year ended June 30, 2016:

**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

The following schedule presents a summary of expenditures for the fiscal year ended June 30, 2016:

<b>Expenditures</b>	<b>FY 2016</b>	<b>Percent of</b>	<b>FY 2015</b>	<b>Percent of</b>
General Government	\$ 2,555,702	4.85%	\$ 2,478,776	4.84%
Public Safety	6,267,085	11.89%	6,050,009	11.82%
Public Works	4,546,829	8.63%	4,082,359	7.97%
Parks and Recreation	1,108,466	2.10%	999,340	1.95%
Public Assistance	368,375	0.70%	373,152	0.73%
Education and Library	29,772,708	56.50%	28,676,180	56.01%
Maine Pers on Behalf	1,868,480	3.55%	2,121,662	4.50%
County Tax	2,416,154	4.58%	2,386,313	4.66%
Unclassified	458,428	0.87%	599,596	1.17%
Capital Outlays	1,509,421	2.86%	731,713	1.43%
Interest on Long-term Debt	510,272	0.97%	650,211	1.27%
Principal Payment on Long-term and Debt & Bond Costs	1,317,483	2.50%	2,051,246	4.01%
<b>Total Expenditures</b>	<b>\$ 52,699,403</b>	<b>100.00%</b>	<b>51,200,557</b>	<b>100.00%</b>

Overall, expenditures increased 2.93%. The General Government expenditures' increase is typical of inflation and personnel-related cost increases. The principal payments on long-term debt decreased due as there were no new issuances and current year principal payments paid down outstanding balances. In addition, funding for Education and Library increased by 3.82%.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The taxpayers approved all of the municipal and school projects put before them on the ballot. The projects totaled \$12,032,000 and are listed on page 10. The Town's Standard and Poor's rating increased to AAA+.

Although a \$300,000 utilization of unassigned fund balance for the Town and \$200,000 for the School Department was approved by voters to reduce tax appropriations, the Town recorded a modest increase in GAAP fund balance for the year of \$80,808.

#### **CAPITAL ASSET AND DEBT ADMINISTRATION**

##### **Capital Assets**

At June 30, 2016, the Town had \$68.3 million invested in capital assets for its governmental activities and \$247,843 in business-type activities, including substantial funding for paving and construction of town roads. The usual additions included police vehicles and computer equipment. This year's major additions included:

**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

Dept	Category	Asset Name	Date Acquired		Cost
Education	Buildings Imps.	Village Elementary School Roof	11/30/2015	\$	538,121
Public Safety	Building Imps.	York Beach Fire Dept. Energy Upgrade	8/31/2015		67,004
Education	CIP	Auditorium	N/A		521,327
Education	CIP	Security System Upgrade	N/A		162,445
Education	CIP	Village Elementary Roof	N/A		328,165
IT	CIP	Channel 3/Cable TV Upgrade	N/A		35,348
Parks	CIP	Mt. A Trails System	N/A		240,785
Parks	CIP	Bog Road Complex Phase 2	N/A		71,841
Public Safety	CIP	Boat Landing	N/A		17,336
Public Safety	CIP	Connector Road	N/A		63,974
Public Safety	CIP	Police Building	N/A		1,331,017
Public Safety	CIP	York Beach Lighting	N/A		15,765
Public Works	CIP	Major Drainage	N/A		309,624
Public Works	CIP	Cider Hill Rebuild	N/A		179,433
Public Works	CIP	Main Street Rebuild/Drainage	N/A		270,415
Public Works	CIP	Bay Haven reclamation	N/A		149,029
Public Works	CIP	Mosley & Bank reclamation	N/A		3,406
Public Works	CIP	Airport Road reclamation	N/A		109,011
Public Works	CIP	York Village	N/A		113,208
Public Works	CIP	Long Sands Culverts	N/A		254,265
Parks	CIP	Long Sands Bath House	N/A		13,381
Education	Equipment	Network/Phone Upgrade	1/1/2016		199,833
General Gov't	Equipment	IQ 4490 scanner	2/24/2016		10,030
General Gov't	Equipment	Storage Area Network	6/30/2016		47,323
General Gov't	Equipment	Channel 3/Cable TV Upgrade	12/1/2015		58,914
Parks	Equipment	Walker Tractor/Mower	7/9/2015		12,170
Public Safety	Equipment	Dispatch Consoles	11/3/2015		10,000
Public Safety	Equipment	YBF Defibrillator	8/28/2015		23,544
Public Safety	Equipment	YBF Defibrillator	6/17/2016		21,730
Public Safety	Equipment	Livescan Fingerprint System	6/29/2016		27,321
Public Safety	Equipment	Yamaha outboard motors (2)	9/3/2015		14,914
Public Safety	Equipment	Mt. A Repeater Radio	4/15/2016		14,673
Public Works	Equipment	2016 Kubota Tractor/Mower Vin 51431	11/12/2015		121,058
Public Works	Equipment	Signboard	10/31/2015		13,695
Public Works	Infrastructure	Long Sands Culverts	6/30/2015		259,131
Parks	Land Improvements	Bog Road Parking Lot	12/15/2015		394,164
Parks	Vehicles	2011 GMC Sierra 1500 Vin 397192	7/9/2015		18,000
Parks	Vehicles	FY16 Ford Pickup VIN 7168	12/3/2015		28,646
Public Works	Vehicles	2016 International Plow Truck	10/29/2015		194,424
Public Safety	Vehicles	2016 Ford Interceptor Vin 01576	8/27/2015		31,706
Public Safety	Vehicles	2013 Explorer Vin 74560	8/31/2015		27,860
Public Safety	Vehicles	Yamaha Outboard Motor	10/10/2015		14,914
Public Safety	Vehicles	2016 Ford Explorer Vin 53907	12/7/2015		28,310
Public Safety	Vehicles	2016 Ford Explorer Vin 53906	12/8/2015		28,248
Public Safety	Vehicles	2016 Ford Explorer Vin 07318	2/19/2016		28,865
Public Safety	Vehicles	2016 Chevy Tahoe Vin262920	2/19/2016		32,378
Public Works	Vehicles	2010 International Sign Truck	7/9/2015		68,900
Public Works	Vehicles	2016 International Plow Truck	2/29/2016		87,000
					6,612,646

**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

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With the formation of a Capital Planning Committee, (which includes staff and board members) and a Tax Task Force Committee (which is comprised of citizens), a five-year capital plan is revised annually as necessary and submitted to the Board of Selectmen for its approval and sent on to the voters at the Budget Referendum in May of each year. The Tax Task Force had formulated dollar and percentage limit suggestions based on what it felt the taxpayers could bear and the Capital Planning Committee tries to work within those guidelines. It has been established that the Town has focused on school buildings for the last twenty years and the municipal buildings are in need of attention. Projects on the five-year capital plan include Recreation/Community Center, Auditorium, Town Hall Improvements, and Major Drainage along with road construction.

**Long-term Obligations**

At year-end, the Town had \$34,601,491 in outstanding debt and other liabilities, representing a net decrease of \$1,478,450:

<b>Governmental Activities</b>		
	<b>2016</b>	<b>2015</b>
General obligation bonds	\$ 25,122,625	27,988,199
Note payable	434,694	652,040
Premium on bonds	133,531	141,119
Capital leases	3,553,363	3,764,766
Net pension liability	3,564,628	1,843,110
Other post-employment benefits	481,765	461,208
Accrued compensated absences	1,310,885	1,229,499
<b>Total outstanding long-term liabilities</b>	<b>\$ 34,601,491</b>	<b>36,079,941</b>

Bonds were not issued during FY16; however, In July 2016, an issuance in the amount of \$12,032,000 took place. The projects included:

Parks Pickup	\$ 34,000
Parks Used Pickup	18,000
DPW Plow Truck	205,000
DPW Bucket Sign Truck	94,000
York High School Auditorium	10,465,000
School Security Upgrades	164,000
Mt. Agamenticus Trail Phase 2	60,000
Mt. Agamenticus Trail Phases 3 & 4	159,000
Bog Road Recreation Complex	150,000
School IT Upgrades	200,000
Town IT Upgrades	225,000
York Fire Defibrillator	24,000
York Fire 2 Outboard Motors	15,000
Public Safety PSAP Equipment	42,000
Public Safety Dispatch Equipment	177,000
<b>TOTAL</b>	<b>\$ 12,032,000</b>

**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

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Pursuant to GASB 45, actuaries have calculated the Town's liability with respect to Other Postemployment Benefits. The Town offers limited postemployment benefits, including life insurance (for Maine State Retirees) and the privilege of remaining on the Town's health insurance plan. The Town does not fund this liability but rather is on a pay-as-you-go basis.

**Tax Increment Financing**

In the past, the voters approved an article that designates a portion of 'downtown' York Beach as a TIF district. The TIF provides funding for design, traffic studies and to fund public infrastructure improvements such as sidewalks and roadways within the boundaries of the TIF district. It is designed as a twenty-year program and could allocate significant resources to this area of Town known as York Beach. The first funds, in the amount of \$113,928 were made available with the May 2009 Budget Referendum. The major focus is on infrastructure in the Short Sands Beach area of York Beach to improve drainage and other small infrastructure projects. Due to the structure of the TIF, funds in the amount of \$1,824 were allocated from the FY 15 tax appropriations.

**Business-type Activities**

The Town operates a number of enterprise funds, designed to be mostly self-sustaining through user fees and grants. All funds are designed to maintain some activity or capital assets and are not intended to amass large net position.

**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

<b>Business-type Activities - Enterprise Funds</b>							
	<b>Recreation</b>	<b>Mt. Agamenticus</b>	<b>Sohier Park</b>	<b>Outside Duty</b>	<b>Goodrich Park</b>	<b>Senior Center</b>	<b>Totals</b>
Operating revenues:							
User fees	\$ 499,669	-	-	85,346	-	239,376	824,391
Sponsorships/memberships	66,608	-	-	-	-	14,725	81,333
Gift shop sales	-	-	463,604	-	-	-	463,604
Rental income	-	52,412	-	-	6,600	-	59,012
Donations	-	40,498	435	-	7,000	7,166	55,099
Other	-	-	-	-	11,395	6,745	18,140
Total operating revenues	566,277	92,910	464,039	85,346	24,995	268,012	1,501,579
Operating expenses:							
Cost of goods	-	-	225,560	-	-	49,402	274,962
Salaries and benefits	257,715	39,125	83,366	72,567	-	6,355	459,128
Training, meetings & travel	5,351	420	713	-	-	-	6,484
Maintenance	85	2,287	-	-	4,279	874	7,525
Office expenses	26,756	2,953	3,784	-	-	4,802	38,295
Supplies	65,977	12,816	14,503	-	1,625	10,161	105,082
Contracts	184,625	6,924	17,715	-	700	164,139	374,103
Utilities	-	2,163	182	-	-	633	2,978
Fuel	2,204	-	-	-	-	1,870	4,074
Depreciation	-	-	5,070	-	-	16,495	21,565
Other	-	-	-	-	-	-	-
Total operating expenses	542,713	66,688	350,893	72,567	6,604	254,731	1,294,196
Operating income	23,564	26,222	113,146	12,779	18,391	13,281	207,383
Transfers in (out)	-	(545)	(160,315)	6,726	-	-	(154,134)
Change in net position	23,564	25,677	(47,169)	19,505	18,391	13,281	53,249
Total net position, beg. of year	159,655	23,675	350,206	25,973	2,805	172,579	734,893
Total net position, end of year \$	183,219	49,352	303,037	45,478	21,196	185,860	788,142

**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

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**The Town's Enterprise Funds**

The **Recreation Enterprise** is funded primarily by user fees with a heavy participation by 'sponsors', local businesses who sponsor teams participating in the various programs. With the exception of the 1.5 full time positions that are funded by the General Fund, this program is self-sustaining with respect to all the other costs such as instructors, coaches, supplies, and transportation.

It is the goal of the administration to make programs as affordable and accessible to as many citizens as are interested, made possible, in part by some generous donors who sponsor 'scholarships'. The Recreation Department offers programs for all ages – children through senior citizens, including soccer, tai chi, photography, dance, and everything in between.

The **Mt. Agamenticus Enterprise Fund** was established to maintain the summit of Mt. Agamenticus which includes an education center in the lodge, viewing areas, trails, and grounds. Revenues are generated through tower rentals, donations, and viewer fees.

The **Sohier Park Enterprise Fund** was established to maintain Sohier Park and the Cape Neddick Light Station viewable from the beaches (also known as the Nubble Lighthouse). The gift shop in the park sells trinkets and collectibles and generates sufficient revenue to maintain the park and make substantial repairs to the light station, the island, and Sohier Park.

Net income from the Gift Shop receipts is transferred to a Sohier Park Maintenance Reserve Fund, which is responsible for the repairs and maintenance of the park and the Light Station. This important national landmark and nearby park are maintained with no taxpayer dollars except for capital improvements, which included a recent roof replacement for the lightkeeper's house.

Improved systems and focused management have resulted in substantial revenue increases, allowing for more funding of park improvements and maintenance. There are plans for expansion to the gift shop to provide for more retail space, as well as more restrooms for the park.

The **Grant House at Goodrich Park** is a wonderful community building restored by a volunteer group. It currently houses the Parks and Recreation offices and is used by community groups for meetings. The revenue from the upstairs apartment offsets some of the costs of maintaining the Grant House and Barn.

An account for **Outside Duty** was established to handle the demand for police and fire services outside the normal responsibilities. Outside entities such as the water and sewer districts might hire an officer to handle traffic around the job site. Billing rates are set to cover the costs of the officer, some administration of the program and the use of a cruiser or fire truck, if necessary. The revenues generated by administration and vehicle usage are transferred to the public safety accounts, to offset those expenses.

The **Senior Center Enterprise Fund** includes a Senior Transportation program which was established in 2004 in response to a need. The Town partially funded the program through tax appropriations and donations covered the rest. That program and its funding was eliminated, but there are trips offered to citizens and other smaller programs available that are funded by the user. A very generous donation was received in FY13 to cover a bus to provide transportation for many of the trips which will make a big difference in what is offered and how it is funded.



**TOWN OF YORK, MAINE**  
**Management's Discussion and Analysis, Continued**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The economy as a whole seems to be experiencing an upturn in terms of development. State funding continues to be a concern and a factor in budgeting and spending. York is not as susceptible to fluctuations as are some communities, but nevertheless, oil prices and other economic factors can have an impact on the Town's citizens. Balancing that concern with the need for major building and infrastructure improvements tasks the Town's management to be creative and frugal in its budgeting and proposals.

The Assessor continues to use his extensive resources to keep values within the 90-100% range as dictated by state statute. All classes of real estate have seen a healthy rebound in sales over the last three years, with market value steadily increasing. Tourism still continues to be a major industry in the Town of York. The FY 2017 assessment valuations as of April 1, 2016, rose 2.87% from the previous year.

Fiscal Year	Total Valuation	Valuation Increase/ (Decrease)	Total Tax Bills	Tax Bill Increase	Mil Rate
2005	\$2,805,191,350	0.40%	24,545,424	-9.44%	\$8.75
2006	3,197,719,520	13.99%	27,052,707	10.21%	\$8.46
2007	3,465,999,200	8.39%	28,213,233	4.29%	\$8.14
2008	3,988,361,710	15.07%	32,305,703	14.51%	\$8.10
2009	4,082,626,820	2.36%	33,722,497	4.39%	\$8.26
2010	4,019,248,550	-1.55%	34,485,152	2.26%	\$8.58
2011	3,951,774,450	-1.68%	35,961,240	4.28%	\$9.10
2012	3,893,577,155	-1.47%	36,404,946	1.23%	\$9.35
2013	3,834,685,364	-1.51%	38,193,466	4.90%	\$9.96
2014	3,840,653,382	0.15%	40,058,015	4.88%	\$10.43
2015	3,915,250,959	1.94%	41,893,185	4.58%	\$10.70
2016	3,951,970,310	0.94%	43,471,673	3.77%	\$11.00

York will see a mil rate increase in the amount of \$.30/\$1,000 assessed valuation for FY 17. Those closest to the water see that property valuation translates to larger tax bills, yet there are segments of the population for which tax bills decrease each year. After several years of declining total valuation, this year again shows some signs of recovery of values which had declined modestly compared to some areas of the country.

**CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager's Office at 186 York Street, York, Maine, or by phone at (207)363-1000.

## **BASIC FINANCIAL STATEMENTS**

**TOWN OF YORK, MAINE**  
**Statement of Net Position**  
**June 30, 2016**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 16,752,974	2,450	16,755,424
Receivables:			
Accounts	169,488	2,683	172,171
Intergovernmental	676,930	-	676,930
Taxes	1,514,866	-	1,514,866
Prepaid expenses	195,271	-	195,271
Inventory	26,177	87,852	114,029
Internal balances	(512,450)	512,450	-
Capital assets not being depreciated	17,596,463	-	17,596,463
Capital assets being depreciated, net	50,722,948	247,843	50,970,791
Total assets	87,142,667	853,278	87,995,945
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pensions	2,389,427	-	2,389,427
Total deferred outflows of resources	2,389,427	-	2,389,427
<b>LIABILITIES</b>			
Accounts payable and other liabilities	1,548,778	48,000	1,596,778
Accrued payroll	2,206,517	17,136	2,223,653
Unearned revenue	13,040	-	13,040
Accrued interest payable	194,959	-	194,959
Noncurrent liabilities:			
Due within one year	2,900,124	-	2,900,124
Due in more than one year	31,701,367	-	31,701,367
Total liabilities	38,564,785	65,136	38,629,921
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pensions	448,721	-	448,721
Total deferred inflows of resources	448,721	-	448,721
<b>NET POSITION</b>			
Net investment in capital assets	44,556,492	247,843	44,804,335
Restricted for:			
Permanent fund principal - nonexpendable	20,529	-	20,529
Permanent fund earnings - expendable	25	-	25
Education	921,217	-	921,217
Grants	187,840	-	187,840
Unrestricted	4,832,485	540,299	5,372,784
Total net position	\$ 50,518,588	788,142	51,306,730

*See accompanying notes to basic financial statements.*

**TOWN OF YORK, MAINE**  
**Statement of Activities**  
**For the year ended June 30, 2016**

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net position		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government		Total
					Governmental activities	Business-type activities	
Primary government:							
Governmental activities:							
General government	\$ 5,583,620	763,279	52,494	-	(4,767,847)	-	(4,767,847)
Public safety	6,637,063	721,703	69,055	-	(5,846,305)	-	(5,846,305)
Public works	5,884,956	454,003	473	215,537	(5,214,943)	-	(5,214,943)
Parks and recreation	1,143,893	24,117	19,009	35,000	(1,065,767)	-	(1,065,767)
Public assistance	368,375	-	42,997	-	(325,378)	-	(325,378)
Education and libraries	32,878,437	932,297	4,171,891	110,890	(27,663,359)	-	(27,663,359)
Interest on debt	430,985	-	-	-	(430,985)	-	(430,985)
Total governmental activities	52,927,329	2,895,399	4,355,919	361,427	(45,314,584)	-	(45,314,584)
Business-type activities:							
Recreation	542,713	566,277	-	-	-	23,564	23,564
Mt. Agamenticus	66,688	52,412	40,498	-	-	26,222	26,222
Sohier Park	350,893	463,604	435	-	-	113,146	113,146
Outside Duty	72,567	85,346	-	-	-	12,779	12,779
Goodrich Park	6,604	6,600	7,000	11,395	-	18,391	18,391
Senior Center	254,731	260,846	7,166	-	-	13,281	13,281
Total business-type activities	1,294,196	1,435,085	55,099	11,395	-	207,383	207,383
Total primary government	\$ 54,221,525	4,330,484	4,411,018	372,822	(45,314,584)	207,383	(45,107,201)
General revenues:							
Property taxes, levied for general purposes					\$ 43,643,900	-	43,643,900
Motor vehicle excise taxes					3,172,285	-	3,172,285
Grants and contributions not restricted to specific programs:							
Homestead exemption					135,410	-	135,410
BETE reimbursements					2,707	-	2,707
State Revenue Sharing					306,748	-	306,748
Unrestricted investment earnings					174,923	-	174,923
Miscellaneous revenues					25,065	-	25,065
Transfers					154,134	(154,134)	-
Total general revenues and transfers					47,615,172	(154,134)	47,461,038
Change in net position					2,300,588	53,249	2,353,837
Net position - beginning					48,218,000	734,893	48,952,893
Net position - ending					\$ 50,518,588	788,142	51,306,730

See accompanying notes to basic financial statements.

**TOWN OF YORK, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2016**

	General	Public Safety Building Capital Project	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,393,651	3,415,246	2,944,077	16,752,974
Receivables:				
Accounts	166,414	-	3,074	169,488
Intergovernmental	61,985	-	614,945	676,930
Taxes	1,514,866	-	-	1,514,866
Prepaid expenditures	195,271	-	-	195,271
Inventory	-	-	26,177	26,177
Interfund loans receivable	-	-	1,239,518	1,239,518
<b>Total assets</b>	<b>\$ 12,332,187</b>	<b>3,415,246</b>	<b>4,827,791</b>	<b>20,575,224</b>
<b>LIABILITIES</b>				
Accounts payable	881,161	55,937	362,624	1,299,722
Accrued payroll	2,181,545	-	24,972	2,206,517
Other liabilities	249,056	-	-	249,056
Unearned revenues	-	-	13,040	13,040
Interfund loans payable	934,412	14,141	803,415	1,751,968
<b>Total liabilities</b>	<b>4,246,174</b>	<b>70,078</b>	<b>1,204,051</b>	<b>5,520,303</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	1,094,855	-	-	1,094,855
<b>Total deferred inflows of resources</b>	<b>1,094,855</b>	<b>-</b>	<b>-</b>	<b>1,094,855</b>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable	195,271	-	20,529	215,800
Restricted	921,217	-	187,865	1,109,082
Committed	-	3,345,168	5,298,368	8,643,536
Assigned	2,126,974	-	-	2,126,974
Unassigned	3,747,696	-	(1,883,022)	1,864,674
<b>Total fund balances</b>	<b>6,991,158</b>	<b>3,345,168</b>	<b>3,623,740</b>	<b>13,960,066</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 12,332,187</b>	<b>3,415,246</b>	<b>4,827,791</b>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	68,319,411
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds.	1,094,855
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds:	
Bonds and notes payable	(25,557,319)
Capital leases	(3,553,363)
Premium on bonds	(133,531)
Accrued interest	(194,959)
Accrued compensated absences	(1,310,885)
Other post employment benefits	(481,765)
Net pension liability	(3,564,628)
Deferred inflows and outflows of resources related to pensions	1,940,706
	(32,855,744)

**Net position of governmental activities** **\$ 50,518,588**

*See accompanying notes to basic financial statements.*

**TOWN OF YORK, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2016**

	General	Public Safety Building Capital Project	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 46,707,059	-	100,690	46,807,749
Licenses and permits	344,087	-	-	344,087
Intergovernmental	3,768,047	-	1,139,397	4,907,444
Charges for services	1,492,103	-	712,459	2,204,562
Donations	19,482	-	6,088	25,570
Interest income	167,250	-	7,673	174,923
Other	356,394	-	244,618	601,012
Total revenues	52,854,422	-	2,210,925	55,065,347
Expenditures:				
Current:				
General government	2,555,702	-	-	2,555,702
Public safety	6,267,085	-	43,975	6,311,060
Public works	4,546,829	-	9,387	4,556,216
Parks and recreation	1,108,466	-	-	1,108,466
Public assistance	368,375	-	-	368,375
Library	504,372	-	-	504,372
Education	29,268,336	-	1,992,002	31,260,338
County tax	2,416,154	-	-	2,416,154
MEPERS on behalf payments	1,868,480	-	-	1,868,480
Unclassified	458,428	-	90,549	548,977
Capital outlay	1,509,421	1,331,018	3,375,783	6,216,222
Debt service:				
Principal	1,317,483	-	68,331	1,385,814
Interest	510,272	-	-	510,272
Total expenditures	52,699,403	1,331,018	5,580,027	59,610,448
Excess (deficiency) of revenues over (under) expenditures	155,019	(1,331,018)	(3,369,102)	(4,545,101)
Other financing sources (uses):				
Lease proceeds	13,170	-	-	13,170
Transfers in	160,423	-	241,623	402,046
Transfers out	(247,804)	-	(108)	(247,912)
Total other financing sources (uses)	(74,211)	-	241,515	167,304
Net change in fund balances	80,808	(1,331,018)	(3,127,587)	(4,377,797)
Fund balances, beginning of year	6,910,350	4,676,186	6,751,327	18,337,863
Fund balances, end of year	\$ 6,991,158	3,345,168	3,623,740	13,960,066

*See accompanying notes to basic financial statements.*

**TOWN OF YORK, MAINE**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended June 30, 2016**

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Net change in fund balances - total governmental funds (from Statement 4)	\$ (4,377,797)
Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay (\$5,331,369) exceeded depreciation expense (\$2,829,952) and the loss on disposal of assets (\$14,047).	
	2,487,370
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the change in unavailable tax revenues.	
	8,436
Expenses in the statement of activities that do not consume current financial resources are not reported as expenses in the funds. These are the changes in other liabilities:	
Net pension liability	(1,721,518)
Deferred inflows and outflows of resources related to the net pension liability	2,696,573
Other post employment benefits	(20,557)
Accrued compensated absences	(81,386)
Accrued interest payable	7,556
The issuance of capital leases provide current financial resources to governmental funds, but capital leases increases long-term liabilities in the statement of net position. Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which current year principal payments (\$224,573) exceed lease proceeds (\$13,170).	
	211,403
The bond and note issuances provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of principal payments (\$3,082,920) and amortization on the premium (\$7,588).	
	3,090,508
<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$ 2,300,588</b>

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*See accompanying notes to basic financial statements.*

**TOWN OF YORK, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**General Fund**  
**For the year ended June 30, 2016**

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 46,299,383	46,299,383	46,707,059	407,676
Licenses and permits	292,800	292,800	344,087	51,287
Intergovernmental	1,731,124	1,731,124	1,881,383	150,259
Charges for services	981,827	981,827	1,078,692	96,865
Other	516,704	516,704	523,580	6,876
Total revenues	49,821,838	49,821,838	50,534,801	712,963
Expenditures:				
Current:				
General government	2,615,890	2,654,529	2,554,724	99,805
Public safety	6,362,543	6,415,843	6,246,664	169,179
Public works	4,404,290	4,404,290	4,480,516	(76,226)
Parks and recreation	1,021,797	1,021,797	1,010,878	10,919
Public assistance	359,398	359,398	368,375	(8,977)
Library	504,373	504,373	504,372	1
Education:				
Regular instruction	12,429,294	12,736,594	12,736,500	94
Special education instruction	4,303,406	4,289,571	4,336,921	(47,350)
Career and technical education	12,673	12,508	11,741	767
Other instruction	1,266,385	1,226,285	1,226,190	95
Student and staff support	2,801,470	2,661,470	2,579,050	82,420
System administration	834,533	965,023	965,023	-
School administration	1,444,166	1,420,858	1,420,803	55
Transportation	1,107,271	1,080,771	1,080,713	58
Facilities maintenance	3,321,137	3,155,080	3,106,402	48,678
Other	78,171	69,746	63,040	6,706
Debt service	1,724,021	1,704,621	1,704,525	96
County tax	2,416,154	2,416,154	2,416,154	-
Unclassified	773,727	773,727	458,428	315,299
Capital outlay	652,000	1,559,734	1,478,023	81,711
Debt service	2,058,560	2,185,227	1,945,492	239,735
Total expenditures	50,491,259	51,617,599	50,694,534	923,065
Deficiency of revenues under expenditures	(669,421)	(1,795,761)	(159,733)	1,636,028
Other financing sources (uses):				
Use of fund balance	870,000	870,000	-	(870,000)
Carryforward balances	-	1,126,340	-	(1,126,340)
Appropriations for reserve accounts	(35,000)	(35,000)	(35,000)	-
Transfers to reserve accounts	-	-	(238,172)	(238,172)
Transfers from reserve accounts	-	-	149,256	149,256
Transfers in	-	-	160,423	160,423
Transfers out	(165,579)	(165,579)	(247,804)	(82,225)
Total other financing sources (uses)	669,421	1,795,761	(211,297)	(2,007,058)
Net change in fund balance - budgetary basis	-	-	(371,030)	(371,030)
Fund balance, beginning of year, budgetary basis			6,581,682	
Fund balance, end of year-budgetary basis			6,210,652	
Reconciliation to GAAP:				
Reimbursed repairs			(24,575)	
Prepaid debt service			158,166	
Change in reserves			318,247	
Net change in fund balance - GAAP basis			80,808	
Fund balance, beginning of year - GAAP basis			6,910,350	
<b>Fund balance, end of year - GAAP basis</b>	<b>\$</b>		<b>6,991,158</b>	

*See accompanying notes to basic financial statements.*



**TOWN OF YORK, MAINE**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2016**

<b>Business-type Activities - Enterprise Funds</b>		
		<b>Nonmajor Enterprise Funds</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$	2,450
Accounts receivable		2,683
Inventory		87,852
Interfund loan receivable		512,450
Total current assets		605,435
Noncurrent assets:		
Capital assets, net of depreciation		247,843
Total noncurrent assets		247,843
Total assets		853,278
<b>LIABILITIES</b>		
Accounts payable		48,000
Accrued payroll		17,136
Total liabilities		65,136
<b>NET POSITION</b>		
Net investment in capital assets		247,843
Unrestricted		540,299
Total net position	\$	788,142

*See accompanying notes to basic financial statements.*

**TOWN OF YORK, MAINE**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the year ended June 30, 2016**

<b>Business-type Activities - Enterprise Funds</b>		
		<b>Nonmajor Enterprise Funds</b>
Operating revenues:		
User fees	\$	824,391
Sponsorships/memberships		81,333
Gift shop sales		463,604
Rental income		59,012
Donations		55,099
Other		18,140
Total operating revenues		1,501,579
Operating expenses:		
Cost of goods sold		274,962
Salaries and benefits		459,128
Training, meetings, and travel		6,484
Maintenance		7,525
Office expenses		38,295
Supplies		105,082
Contracts		374,103
Utilities		2,978
Fuel		4,074
Depreciation expense		21,565
Total operating expenses		1,294,196
Operating income		207,383
Transfers in		6,726
Transfers out		(160,860)
Change in net position		53,249
Total net position, beginning of year		734,893
<b>Total net position, end of year</b>	<b>\$</b>	<b>788,142</b>

*See accompanying notes to basic financial statements.*

**TOWN OF YORK, MAINE**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the year ended June 30, 2016**

<b>Business-type Activities - Enterprise Funds</b>		
		<b>Nonmajor Enterprise Funds</b>
Cash flows from operating activities:		
Receipts from customers and users	\$	1,509,142
Payments to suppliers		(849,573)
Payments to employees		(472,581)
Net cash provided by operating activities		186,988
Cash flows from non-capital financing activities:		
Transfers to other funds		(154,134)
Decrease in interfund loans		(32,754)
Net cash used in non-capital financing activities		(186,888)
Increase in cash		100
Cash, beginning of year		2,350
<b>Cash, end of year</b>	<b>\$</b>	<b>2,450</b>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$	207,383
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense		21,565
Change in operating assets:		
Accounts receivable		7,563
Inventory		(25,978)
Change in operating liabilities:		
Accounts payable		(10,092)
Accrued payroll		(13,453)
Net cash provided by operating activities		186,988

*See accompanying notes to basic financial statements.*

**TOWN OF YORK, MAINE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2016**

		Private- purpose Trust Funds		Agency Funds	Total
		Larry A. D'Entremont Scholarship	York Mentor Scholarship		
ASSETS					
Cash and cash equivalents	\$	8,991	5,726	113,272	127,989
Total assets		8,991	5,726	113,272	127,989
LIABILITIES					
Held for student groups		-	-	113,272	113,272
Total liabilities		-	-	113,272	113,272
NET POSITION					
Held in trust	\$	8,991	5,726	-	14,717

*See accompanying notes to basic financial statements.*

**TOWN OF YORK, MAINE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2016**

		Private- purpose Trust Funds	
		Larry A. D'Entremont Scholarship	York Mentor Scholarship
Additions:			
Donations	\$	-	1,300
Interest		6	44
Total additions		6	1,344
Deductions:			
Scholarships awarded		-	-
Total deductions		-	-
Change in net position		6	1,344
Net position, beginning of year		8,985	4,382
<b>Net position, end of year</b>	<b>\$</b>	<b>8,991</b>	<b>5,726</b>

*See accompanying notes to basic financial statements.*

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of the Town of York conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant of such policies:

**Reporting Entity**

In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth by accounting principles generally accepted in the United States of America. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there are no potential component units that should be included as part of this reporting entity.

**Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions, and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**Measurement Focus, Basis of Accounting, and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except for the agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Public Safety Building Capital Project Fund accounts for the bond proceeds and related capital expenditures for the construction of the public safety building.

Additionally, the Town reports the following Fiduciary Fund types:

Private-purpose Trust Funds are used to report the activity for bequests left for charitable payments of scholarship awards. These assets are held by the Town in a trustee capacity, whereby the original bequest is preserved as nonexpendable and the accumulated interest earnings are available to provide for educational awards.

Agency Funds are custodial in nature and do not present results of operations. The Town's agency funds consist of various school and student activity funds.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary funds are charges to customers for sales and services; operating expenses include the cost of sales and services, and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**Cash and Cash Equivalents** - Cash and cash equivalents are considered to be cash on hand, demand deposits and time deposits. Investments are stated at fair value. For statement of cash flow purposes, the Town considers cash and cash equivalents to be demand deposits, certificates of deposit with maturities of less than three months, and money market mutual funds.

**Inventory** - Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are generally recorded as expenditures when consumed rather than when purchased.

**Interfund Loans Receivable/Payable** - Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund loans or as interfund advances (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**Capital Assets** - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	15-20 years
Buildings and building improvements	20-50 years
Equipment	3-15 years
Vehicles	3-15 years
Infrastructure	5-60 years

**Deferred Outflows and Inflows of Resources** - In addition to assets and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental funds only report a deferred inflow of resources, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental activities have deferred outflows and inflows that relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year.



**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

**Vacation and Sick Leave** - Under terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service and are accrued ratably over the year. Regular part-time employees receive vacation on a pro-rated basis. Accumulated vacation and sick time has been recorded as a liability in the government-wide statements.

**Long-term Obligations** - In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are capitalized and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Pensions** - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Interfund Transactions** - Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly chargeable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**Fund Equity** - Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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- *Unassigned* – resources which have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The Town voters have the responsibility for committing fund balance amounts by vote and likewise would be required to modify or rescind those commitments by a similar vote. For assigned fund balance amounts, the Town Manager has the authority to assign unspent budgeted amounts to specific purposes in the General Fund at year end. The Board of Selectmen approves the assigned amounts either before or after year end.

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the Town's intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's intent to use committed or assigned resources first, and then unassigned resources as they are needed.

**Net Position** - The net position amount represents the difference between assets, deferred outflows of resources, and liabilities and deferred inflows of resources. The net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's net investment in capital assets was calculated as follows at June 30, 2016:

	<u>Governmental activities</u>	<u>Business-type activities</u>
Capital assets	\$ 119,891,296	285,261
Accumulated depreciation	(51,571,885)	(37,418)
Unspent bond proceeds	5,046,600	-
Unamortized bond premium	(133,531)	-
Bonds payable	(25,122,625)	-
Capital leases	(3,553,363)	-
<b><u>Net investment in capital assets</u></b>	<b><u>\$ 44,556,492</u></b>	<b><u>247,843</u></b>

**Use of Estimates** - Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

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**BUDGETARY VS GAAP BASIS OF ACCOUNTING**

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As required by generally accepted accounting principles (GAAP), the Town has recorded a revenue and an expenditure for Maine Public Employees Retirement contributions made by the State of Maine on behalf of the School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting versus reporting under accounting principles generally accepted in the United States of America of \$1,868,480.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**BUDGETARY VS GAAP BASIS OF ACCOUNTING, CONTINUED**

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These amounts have been included as an intergovernmental revenue and as a retirement expenditure in the General Fund on Statement 4. There is no effect on the fund balance at the end of the year.

In addition, the Town did not budget for repairs that were covered by insurance proceeds prepaid debt service expenditures, and the activity in the reserve funds. The amounts have been shown as adjustments on Statement 6 and Exhibit A-2 to reconcile fund balance on the budgetary basis with fund balance on a GAAP basis. The repairs have been included in public works expenditures and the prepaid debt service has been included in debt service expenditures on Statement 4. The reserve fund activity has been included in various General Fund revenues and expenditures on Statement 4.

The Town has also budgeted as part of its fiscal year June 30, 2017 budget to utilize \$500,000 of its June 30, 2016 fund balance.

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**STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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**A. Budgetary Information**

The Town utilizes a formal budgetary accounting system to control revenues and expenditures. Budgets are established in accordance with the various laws which govern the Town's operations. For each of the funds for which a formal budget is adopted, the same basis of accounting is used to reflect actual revenues and expenditures recognized on the basis of accounting principles generally accepted in the United States of America.

Budgets are adopted for the General Fund only and are adopted on a basis consistent with generally accepted accounting principles (GAAP), except as noted above under "Budgetary vs. GAAP Basis of Accounting". The level of control (level at which expenditures may not exceed budget) is the Department. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year. The Town Manager is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total expenditures must be approved by the Board of Selectmen. Encumbrance accounting is not employed by the Town. The budgeted financial statements represented in this report reflect the final budget authorization, including all amendments.

**B. Deficit Fund Balances/Net Position**

At June 30, 2016, the following funds had deficit fund balances/net position:

Special Revenue Funds:	
School lunch fund	\$ 332,020
Adult education	47,611
School special revenues	91
Capital Project Funds:	
Parts truck	18,000
Heavy duty plow truck	201,185
Parts pick up	33,241
Mt. A phase 2	60,000
Mt. A phases 3 and 4	138,450
Town hall IT upgrades	150,679
Medical defibrillator	23,544
Bucket/sign truck	57,955

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED**

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Water rescue outboard motors	\$ 14,914
Bog Road complex phase 2	71,841
School projects – insured projects	8,802
School projects – auditorium	652,451
School projects	50,801

These fund deficits will be covered by future revenue sources or transfers from other funds.

**C. Excess of Expenditures over Appropriations**

For the year ended June 30, 2016, expenditures exceeded appropriations in the following areas:

Public works	\$ 76,226
Public assistance	8,977
Special education instruction	47,350

Expenditures in excess of appropriations will lapse to fund balance.

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**DEPOSITS**

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*Custodial Credit Risk-Town Deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to have its deposits covered by F.D.I.C. insurance or by additional insurance purchased on behalf of the Town by the respective banking institution.

As of June 30, 2016, the Town reported deposits of \$16,883,413, with a bank balance of \$16,049,128. None of the Town's bank balances were exposed to custodial credit risk as they were covered by FDIC or additional insurance purchased on behalf of the Town by the respective banking institutions.

Deposits have been reported as follows:

Reported in governmental funds	\$ 16,752,974
Reported in fiduciary funds	127,989
Reported in proprietary funds	2,450
<b>Total deposits</b>	<b>\$ 16,883,413</b>

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**PROPERTY TAX**

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The Town's property tax is levied on the assessed value listed as of the prior April 1 for all real and taxable personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of the assumed market value. Each property must be reviewed no less than once every four years.

Property taxes were levied August 11, 2015 on the assessed values of real property as of April 1, 2015. Taxes were due September 25, 2015 and February 5, 2016. This assessed value of \$3,951,970,310 was 100% of the estimated market value and 99.38% of the 2016 state valuation of \$3,976,700,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$255,837 for the year ended June 30, 2016.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**PROPERTY TAX, CONTINUED**

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Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year ended were recorded as receivables at the time the levy was made. The receivables collected during the year ended and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred inflows of resources.

The following summarizes the periods ended June 30, 2016 and 2015 levies:

	<u>2016</u>	<u>2015</u>
Assessed value	\$3,951,970,310	3,902,948,181
<u>Tax rate (per \$1,000)</u>	<u>11.00</u>	<u>10.70</u>
Commitment	43,471,673	41,756,465
Supplemental taxes assessed	50,618	19,544
	43,522,291	41,776,009
Less:		
<u>Collections and abatements</u>	<u>42,601,838</u>	<u>40,877,570</u>
<b><u>Receivable at June 30</u></b>	<b><u>\$ 920,453</u></b>	<b><u>898,439</u></b>
Due date(s)	9/25/15 2/5/16	9/19/14 2/6/15
Interest rate charged on delinquent taxes	7.00%	7.00%
Collection rate	97.89%	97.85%

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**CAPITAL ASSETS**

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Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance June 30, <u>2015</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2016</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Construction in progress	\$ 3,758,557	4,193,283	(1,317,334)	6,634,506
<u>Land</u>	<u>10,956,342</u>	<u>5,615</u>	<u>-</u>	<u>10,961,957</u>
<b>Total capital assets, not being depreciated</b>	<b>14,714,899</b>	<b>4,198,898</b>	<b>(1,317,334)</b>	<b>17,596,463</b>
Capital assets, being depreciated:				
Land improvements	51,300	394,164	-	445,464
Buildings and building improvements	44,223,555	308,925	-	44,832,480
Equipment	3,614,782	598,335	(16,000)	4,197,117
Vehicles	6,933,491	589,250	(105,174)	7,417,567
<u>Infrastructure</u>	<u>45,143,074</u>	<u>259,131</u>	<u>-</u>	<u>45,402,205</u>
<b>Total capital assets being depreciated</b>	<b>99,966,202</b>	<b>2,449,805</b>	<b>(121,174)</b>	<b>102,294,833</b>

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

**CAPITAL ASSETS, CONTINUED**

Less accumulated depreciation for:				
Land improvements	\$ 1,283	12,419	-	13,702
Buildings and building improvements	20,055,830	1,093,409	-	21,149,239
Equipment	2,783,305	209,533	(16,000)	2,976,838
Vehicles	5,373,368	376,400	(91,127)	5,658,641
Infrastructure	20,635,274	1,138,191	-	21,773,465
Total accumulated depreciation	48,849,060	2,829,952	(107,127)	51,571,885
Total capital assets being depreciated, net	51,117,142	(380,147)	(14,047)	50,722,948
<b>Governmental activities capital assets, net</b>	<b>\$ 65,832,041</b>	<b>3,818,751</b>	<b>(1,331,381)</b>	<b>68,319,411</b>

	Balance June 30, <u>2015</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2016</u>
<b>Business-type activities:</b>				
Capital assets, being depreciated:				
Buildings and building improvements	\$ 202,785	-	-	202,785
Vehicles	82,476	-	-	82,476
Total capital assets being depreciated	285,261	-	-	285,261
Less accumulated depreciation for:				
Buildings and building improvements	7,605	5,070	-	12,675
Vehicles	8,248	16,495	-	24,743
Total accumulated depreciation	15,853	21,565	-	37,418
Total capital assets being depreciated, net	269,408	(21,565)	-	247,843
<b>Business-type activities capital assets, net</b>	<b>\$ 269,408</b>	<b>(21,565)</b>	<b>-</b>	<b>247,843</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental activities:**

General government	\$ 87,989
Public safety	311,956
Public works, including depreciation of general infrastructure assets	1,328,740
Parks and recreation	35,427
Education and libraries	1,065,840
<b>Total depreciation expense – governmental activities</b>	<b>\$ 2,829,952</b>

**Business-type activities:**

Sohier Park	\$ 5,070
Senior Center	16,495
<b>Total depreciation expense – business-type activities</b>	<b>\$ 21,565</b>

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**INTERFUND LOAN BALANCES**

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The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account. Individual interfund loan receivable and payable balances at the year ended June 30, 2016 were as follows:

	Interfund loans <u>receivable</u>	Interfund loans <u>payables</u>
<u>General Fund</u>	\$ -	934,412
<u>Public Safety Building Capital Project</u>	-	14,141
Other Governmental Funds:		
Town Programs special revenue fund	236,365	-
School Lunch special revenue fund	-	351,683
Adult Education special revenue fund	-	58,494
School Special Revenue funds	-	390,083
Nonmajor capital project funds	1,003,153	-
Clark Emerson permanent fund	-	3,155
Total Other Governmental Funds	1,239,518	803,415
Enterprise Funds:		
Recreation	221,821	-
Mt. Agamenticus	56,054	-
Sohier Park	38,407	-
Outside Duty	43,868	-
Goodrich Park	21,196	-
Senior Center	131,104	-
Total Proprietary Funds	512,450	-
<b>Totals</b>	<b>\$ 1,751,968</b>	<b>1,751,968</b>

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**INTERFUND TRANSFERS**

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Interfund transfers consist of budgeted transfers to and from other funds to fund certain activities accounted for in those funds. Individual fund transfers for the year ended June 30, 2016 were as follows:

	Transfers <u>in</u>	Transfers <u>out</u>
<u>General Fund</u>	\$ 160,423	247,804
Other Governmental Funds:		
Town Programs special revenue funds	69,916	108
School Lunch special revenue fund	163,755	-
School Special revenue funds	6,241	-
Town nonmajor capital projects	1,711	-
Total Other Governmental Funds	241,623	108

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**INTERFUND TRANSFERS, CONTINUED**

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Enterprise Funds:		
Mt. Agamenticus	\$ -	545
Sohier Park	-	160,315
Outside Duty	6,726	-
Total Enterprise Funds	6,726	160,860
<b>Totals</b>	<b>\$ 408,772</b>	<b>408,772</b>

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**CHANGES IN LONG-TERM LIABILITIES**

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Long-term liability activity for the year ended June 30, 2016 was as follows:

	Beginning <u>balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>balance</u>	Due within <u>one year</u>
<b>Governmental activities:</b>					
General obligation bonds	\$ 27,988,199	-	2,865,574	25,122,625	2,445,842
Notes payable	652,040	-	217,346	434,694	217,347
Premium on bonds	141,119	-	7,588	133,531	7,588
Total bonds and notes payable	28,781,358	-	3,090,508	25,690,850	2,670,777
Capital leases	3,764,766	13,170	224,573	3,553,363	229,347
Net pension liability	1,843,110	1,721,518	-	3,564,628	-
Other post-employment benefits	461,208	88,969	68,412	481,765	-
Accrued compensated absences	1,229,499	81,386	-	1,310,885	-
<b>Total long-term liabilities</b>	<b>\$ 36,079,941</b>	<b>1,905,043</b>	<b>3,383,493</b>	<b>34,601,491</b>	<b>2,900,124</b>

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**LONG-TERM DEBT**

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**Bonds and Notes Payable**

Bonds and notes payable at June 30, 2016 are comprised of the following:

	Originally <u>issued</u>	Date of <u>issue</u>	Date of <u>maturity</u>	Interest <u>rate</u>	<u>Balance</u>
Bonds and notes payable:					
Governmental activities:					
York Sewer District	\$ 313,593	6/3/2005	6/9/2019	1.30%	61,060
York Sewer District	11,409	9/23/2005	11/14/2019	0%	3,044
York County	1,086,733	6/30/2013	12/31/2017	1.73%	434,694
General Obligation Bond	3,524,000	11/1/2008	11/1/2028	4.0-5.0%	2,275,000
General Obligation Refunding	10,785,000	3/1/2010	3/1/2020	1.0-3.0%	4,005,000
General Obligation Refunding	8,624,500	7/1/2010	7/1/2020	2.0-3.8%	5,226,000
General Obligation Refunding	9,124,421	10/1/2011	9/1/2031	2.0-3.25%	7,044,421
General Obligation Bonds	3,644,100	8/1/2012	8/1/2033	1.0-2.4%	2,789,100
General Obligation Bonds	2,574,000	11/1/2013	11/1/2033	2.0-4.10%	2,139,000
General Obligation Bonds	1,085,000	2/1/2015	2/1/2035	2.0-3.25%	1,580,000
Total governmental activities					\$ 25,557,319

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**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**LONG-TERM DEBT, CONTINUED**

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The annual debt service requirements to amortize bonds and notes payable are as follows:

	<u>Principal</u>	<u>Interest</u>
2017	\$ 2,663,189	701,105
2018	3,023,460	633,249
2019	2,751,388	563,501
2020	2,385,761	494,841
2021	1,500,000	431,729
2022-2026	6,640,000	1,572,082
2027-2031	5,591,000	603,873
<u>2032-2035</u>	<u>1,002,521</u>	<u>34,732</u>
<b>Totals</b>	<b>\$ 25,557,319</b>	<b>5,035,112</b>

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its state assessed valuation. At June 30, 2016, the Town's outstanding debt did not exceed these limits.

**Notes Payable**

During the fiscal year ended June 30, 2013, York County changed its fiscal year end and assessed county tax over a six-month interim period. The amount of tax assessed to the Town of York, Maine totaled \$1,086,733. The Town has an agreement with the County to pay the \$1,086,733 in five equal annual payments of \$217,346 plus interest of 1.73% starting on December 31, 2013 and ending December 31, 2017. As of June 30, 2016 and 2015, the Town's outstanding amount of the note payable to York County was \$434,694 and \$652,040, respectively.

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**OVERLAPPING DEBT**

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The Town is subject to an annual assessment of its proportional share of York County expenses, including debt repayment, as determined by the percentage of the Town's State valuation to the County's State valuation. For the year ended June 30, 2016, the Town's State valuation of \$3,976,700,000 was 13.31% of the County's State valuation of \$29,878,050,000. The Town's share is 13.31% or \$1,028,880 of York County's \$7,730,259 long-term debt outstanding at June 30, 2015 (the most recent information available).

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**CAPITAL LEASES**

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The Town has entered into lease agreements as lessee for financing the acquisition of photocopiers, a tractor, a van, and school improvements. These leases qualify as capital leases for accounting purposes, and therefore, have been recorded at the present value of future minimum lease payments as of the date of its inception.

The following is a schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payment at June 30, 2016.

	Governmental <u>Funds</u>
2017	\$ 390,145
2018	349,773
2019	347,914
2020	344,681
2021	341,868
2022-2026	1,706,594
<u>2027-2031</u>	<u>1,384,159</u>
Total minimum lease payments	
<u>Less: amount representing interest</u>	<u>(1,311,771)</u>
<b>Present value of future minimum lease payments</b>	<b><u>\$ 3,553,363</u></b>

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**COMMITMENTS AND CONTINGENCIES**

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As of June 30, 2016, the Town has commitments for various, ongoing construction projects, including the public safety building, among others.

As of June 30, 2016, the School Department had an outstanding commitment with the contractor for the auditorium project, as well as other projects. Of the contracted amounts for the auditorium project, approximately \$8.7 million remained to be completed.

The York Town and School Department participate in a number of federally assisted grant programs. Although the programs have been audited in compliance with the Single Audit Act of 1984, as amended, these programs are subject to financial and compliance audits by the grantors or their representatives. The audits of these programs for, or including, the year ended June 30, 2016, have not yet been completed. Accordingly, the York Town and School Department's compliance with applicable grant requirements will be established at some future date. The amount, if any, of the expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School Department expects such amounts, if any, to be immaterial.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**FUND BALANCE**

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At June 30, 2016, portions of the Governmental Funds fund balances consisted of the following:

	General <u>Fund</u>	Public Safety Building <u>Capital Project</u>	Other Governmental <u>Funds</u>
Nonspendable:			
Prepaid expenditures	\$ 195,271	-	-
Permanent fund principal	-	-	20,529
Total nonspendable	195,271	-	20,529
Restricted:			
School general fund	921,217	-	-
School special revenues	-	-	94,190
Adult education grants	-	-	12,050
York Beach TIF	-	-	15,662
Other Town grants and donations	-	-	65,938
Permanent fund income	-	-	25
Total restricted	921,217	-	187,865
Committed:			
Public Safety Building capital project fund	-	3,345,168	-
Mitchell - Airport Drive capital project fund	-	-	918,381
York Street capital project fund	-	-	334,791
Route 103 capital project fund	-	-	143,784
Connector Road capital project fund	-	-	1,408,537
Major drainage capital project fund	-	-	107,165
York Street/long sands	-	-	50,575
LS Bathhouse capital project fund	-	-	680,697
Cider Hill reconstruction capital project fund	-	-	222,817
Other Town capital project funds	-	-	147,966
York Beach reserve special revenue fund	-	-	336,395
Harbor dredge special revenue fund	-	-	437,379
Harbor/wharf special revenue fund	-	-	307,838
Performance accounts special revenue fund	-	-	147,897
Other Town special revenue funds	-	-	54,146
Total committed	-	3,345,168	5,298,368
Assigned:			
Future budgeted use of fund balance	\$ 500,000	-	-
Town budget carry forwards:			
Voting machines	21,911	-	-
Debt service	104,267	-	-
Public safety	101,591	-	-
Fishermen's Walk renovations	30,053	-	-
Seawall repair	19,387	-	-

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

**FUND BALANCE, CONTINUED**

	General <u>Fund</u>	Public Safety Building <u>Capital Project</u>	Other Governmental <u>Funds</u>
Town reserves:			
Lawn to lobsters	\$ 5	-	-
Iron/metal recycling	56,790	-	-
Fire equipment	268	-	-
350 <sup>th</sup>	5,382	-	-
Academic reimbursement	8,019	-	-
Animal welfare	22,916	-	-
Building	49,273	-	-
Bog Road	2	-	-
Emergency planning	113,378	-	-
Capital equipment	216,715	-	-
CEO	632,461	-	-
Conservation	2,260	-	-
Earned time	120,931	-	-
York Beach fire truck	2,026	-	-
Fishermen's fund	1,034	-	-
Fishermen's memorial	999	-	-
Goodrich Park	356	-	-
Hoist repair	8,218	-	-
Long Sands BH	468	-	-
Sohier Park Building	3,274	-	-
Open space	81,981	-	-
Wheeler Marsh	12,976	-	-
Unemployment	5,707	-	-
Village lights	1,712	-	-
Wheeler trust	1,874	-	-
Wheeler trust	740	-	-
Total assigned	2,126,974	-	-
Unassigned	3,747,696	-	(1,883,022)
<b>Total fund balance</b>	<b>\$ 6,991,158</b>	<b>3,345,168</b>	<b>3,623,740</b>

**TAX INCREMENT FINANCING DISTRICT**

Under Maine law, the Town has established a Tax Increment Financing District (TIF) to finance improvements within the Town of York. The District specifically encompasses the downtown residential and commercial areas of York Beach, as well as the surrounding open areas. The purpose of the District is to fund certain improvements to the York Beach area, including drainage and flood control infrastructure, sidewalk improvements, and area traffic designs. TIF improvements are to be funded through a combination of municipal bonds, federal grants, and the incremental value multiplied by the tax rate. The incremental value is defined as the increase of the current valuation over the original assessed value of \$36,650,300. As the valuation of the District area has remained relatively flat, no current year taxes have been allocated to the District. Expenditures related to the District's purpose totaled \$0 as of June 30, 2016 and 2015, respectively.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**

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***General Information about the Pension Plan***

**Plan Description** - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan) and teaching-certified employees of the Town are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan), cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at [www.mainebers.org](http://www.mainebers.org).

**Benefits Provided** - The PLD and SET Plans provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2015). For SETP members, normal retirement age is 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions (PLD Plan) or by statute (SET Plan).

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

**PLD Plan** - Employees are required to contribute 7.5% of their annual pay. The Town's contractually required contribution rates for the year ended June 30, 2016 were 8.8% to 8.9% of annual payroll. Contributions to the pension plan from the Town were \$502,565 for the year ended June 30, 2016.

**SET Plan** - Maine statute requires the State to contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2016, was 13.38% of annual payroll of which 3.36% of payroll was required from the Town and 10.02% was required from the State. Contributions to the pension plan from the Town were \$505,856 for the year ended June 30, 2016.

***Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

The net pension liabilities were measured as of June 30, 2016, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan) and of all participating School Administrative Units and the State (SET Plan), actuarially determined.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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**PLD Plan** - At June 30, 2016, the Town reported a liability of \$3,380,242 for its proportionate share of the net pension liability. At June 30, 2015, the Town's proportion of the PLD Plan was 1.0595%.

**SET Plan** - At June 30, 2016, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$ 184,386
State's proportionate share of the net pension liability	
associated with the Town	<u>16,261,976</u>
 <b>Total</b>	 <b><u>\$16,446,362</u></b>

At June 30, 2015, the Town's proportion of the SETP Plan was 0.0137%.

For the year ended June 30, 2016, the Town recognized pension expense (gain) of \$(801,089) for the PLD Plan and \$(173,966) for the SET Plan with revenue of \$1,508,535 for support provided by the State.

At June 30, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ -	434,819
Changes of assumptions	298,723	-
Net difference between projected and actual earnings on pension plan investments	1,082,283	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	13,902
Town contributions subsequent to the measurement date	<u>1,008,421</u>	<u>-</u>
 <b>Total</b>	 <b><u>\$ 2,389,427</u></b>	 <b><u>448,721</u></b>

\$1,008,421 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2017.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	\$ (198,270)
2018	(231,722)
2019	(231,722)
2020	(270,571)

**Actuarial Assumptions** - The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PLD Plan</u>	<u>SET Plan</u>
Inflation	3.5%	3.5%
Salary Increases, per year	3.5% to 9.5%	3.5% to 13.5%
Investment return, per annum, compounded annually	7.125%	7.125%
Cost of living benefit increases, per annum	2.55%	2.55%

Mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term expected real rate of return</u>
US equities	20%	5.2%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	25%	0.7%
<b><u>Total</u></b>	<b><u>100%</u></b>	

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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**Discount Rate** - The discount rate used to measure the total pension liability was 7.125% for the PLD Plan and the SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liabilities to Changes in the Discount Rate** - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.125% for the PLD Plan and the SET Plan, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.125% for PLD Plan and the SET Plan) or 1 percentage-point higher (8.125% for PLD Plan and the SET Plan) than the current rate:

<u><b>PLD Plan</b></u>	1% Decrease <u>(6.125%)</u>	Current discount rate <u>(7.125%)</u>	1% Increase <u>(8.125%)</u>
Town's proportionate share of the net pension liability	\$ 6,734,444	\$ 3,380,242	200,252
 <u><b>SET Plan</b></u>	 1% Decrease <u>(6.125%)</u>	 Current discount rate <u>(7.125%)</u>	 1% Increase <u>(8.125%)</u>
Town's proportionate share of the net pension liability	\$ 322,816	\$ 184,386	\$ 69,089

**Pension Plan Fiduciary Net Position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

**Payables to the Pension Plan** - None as of June 30, 2016.

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**457 RETIREMENT PLAN**

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The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The Town contributes 7.5% of annual compensation on behalf of full time employees who are not participating in the Maine Public Employees Retirement System. Contributions for the year ended June 30, 2016, 2015 and 2014 were \$127,512, \$121,973, and \$121,410, respectively. The requirements of IRS Section 457(g) prescribes that the Town no longer owns the amounts deferred by employees, including the related income on those amounts. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on their plan assets, were removed from the Town's financial statements.



**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**OTHER POST EMPLOYMENT BENEFITS**

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GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, requires that the long-term cost of retirement health care and obligations for other postemployment benefits be determined on an actuarial basis and reported similar to pension plans.

The Town of York is a member of the Maine Municipal Employees Health Trust. The Health Trust contracted with an outside consultant to assist in the determination and valuation of the Town's OPEB liability under GASB Statement 45. The consultants completed an OPEB liability actuarial valuation in January 2015.

**Plan Descriptions** - In addition to providing pension benefits, the Town provides health care benefits for certain retired employees. Eligibility to receive health care benefits follows the same requirements as MainePERS. Eligible retirees are required to pay 100% of the health insurance premiums to receive health benefit coverage.

**Funding Policy and Annual OPEB Cost** - GASB Statement 45 does not mandate the prefunding of postemployment benefits liability. The Town currently funds these benefits on a pay-as-you-go basis. No assets have been segregated and restricted to provide postemployment benefits.

The annual required contribution (ARC), an actuarial determined rate, represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize unfunded actuarial liabilities over a period not to exceed thirty years.

The following table represents the OPEB costs for the years ended June 30, 2016, 2015 and 2014 and the annual required contribution:

	<u><b>2016</b></u>	<u><b>2015</b></u>	<u><b>2014</b></u>
Normal cost	\$ 30,086	30,086	30,086
Amortization of unfunded	65,219	65,219	65,219
Interest	20,335	18,523	15,732
Annual required contribution	115,640	113,828	111,037
Amortizing adjustment to ARC	(26,671)	(24,052)	(20,016)
Annual OPEB cost	88,969	89,776	91,021
Contributions made	(68,412)	(44,471)	(21,242)
Increase in net OPEB obligation	20,557	45,305	69,779
Net OPEB obligation beginning of year	461,208	415,903	346,124
Net OPEB obligation end of year	\$ 481,765	461,208	415,903

The "contributions made" represent an implicit rate subsidy offset based on a calculation provided by the actuary which calculates the percentage of premiums which subsidizes retirees.

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**OTHER POST EMPLOYMENT BENEFITS, CONTINUED**

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**Funding Status and Funding Progress** - The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended June 30, 2016, 2015 and 2014 were as follows:

	<u><b>2016</b></u>	<u><b>2015</b></u>	<u><b>2014</b></u>
Annual OPEB Cost	\$88,969	89,776	91,021
Percent of annual OPEB cost contributed	76.89%	49.54%	23.12%
<u>Net OPEB obligation</u>	<u>481,765</u>	<u>461,208</u>	<u>415,903</u>
Actuarial accrued liability	1,172,878	1,172,878	1,172,878
<u>Plan assets</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unfunded actuarial accrued liability	1,172,878	1,172,878	1,172,878
<u>Covered payroll</u>	<u>6,593,845</u>	<u>6,461,567</u>	<u>7,417,785</u>
Unfunded actuarial accrued liability as a percentage of covered payroll	17.79%	18.15%	15.81%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Actuarial Methods and Assumptions** - Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Town and plan members at that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of plan assets. Significant methods and assumptions were as follows:

Actuarial valuation date	1/1/14
Actuarial cost method	Projected unit credit
Amortization method	Level dollar open
Remaining amortization period	30 years
Actuarial assumptions:	
Investment rate of return	4.0%
Projected salary increases	3.0%
Healthcare cost trend rate	4.6%

**TOWN OF YORK, MAINE**  
**Notes to Basic Financial Statements**

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**RISK MANAGEMENT**

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The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors, and omissions, and natural disasters for which the Town either carries commercial insurance, or participates in public entity risk pools. Currently, the Town participates in two public entity risk pools sponsored by the Maine Municipal Association. Based on the coverage provided by these pools, as well as certain coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2016.

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**SUBSEQUENT EVENTS**

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On July 14, 2016, the Town issued \$12,032,000 in general obligation bonds. The bonds bear an interest rate of 2.00-2.25% and mature in 2032.

**TOWN OF YORK, MAINE**  
**Required Supplementary Information**

**Schedule of Funding Progress**  
**Retiree Healthcare Plan**

<u>Fiscal Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) – Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll [(b-a) /c]</u>
2009	1/1/09	\$ -	869,124	869,124	0.00%	5,100,000	17.04%
2010	1/1/09	\$ -	869,124	869,124	0.00%	5,200,000	16.71%
2011	1/1/11	\$ -	885,280	885,280	0.00%	6,000,000	14.75%
2012	1/1/11	\$ -	885,280	885,280	0.00%	7,201,733	12.29%
2013	1/1/11	\$ -	885,280	885,280	0.00%	7,201,733	12.29%
2014	1/1/14	\$ -	1,172,878	1,172,878	0.00%	7,417,785	15.81%
2015	1/1/14	\$ -	1,172,878	1,172,878	0.00%	6,461,567	18.15%
2016	1/1/14	\$ -	1,172,878	1,172,878	0.00%	6,593,845	17.79%

**TOWN OF YORK, MAINE**  
**Required Supplementary Information, Continued**

**Schedule of Town's Proportionate Share of the Net Pension Liability**  
**Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee**  
**and Teacher Plan(SET)**  
Last 10 Fiscal Years\*

	<u>2016**</u>	<u>2015**</u>
<b><u>PLD Plan</u></b>		
Town's proportion of the net pension liability	1.0595%	1.0357%
Town's proportionate share of the net pension liability	\$ 3,380,242	1,593,770
Town's covered-employee payroll	5,649,002	5,418,940
Town's proportion share of the net pension liability as a percentage of its covered-employee payroll	59.84%	29.41%
Plan fiduciary net position as a percentage of of the total pension liability	88.27%	94.10%
<b><u>SET Plan</u></b>		
Town's proportion of the net pension liability	0.0137%	0.0231%
Town's proportionate share of the net pension liability	184,386	249,340
State's proportionate share of the net pension liability associated with the Town	16,261,976	12,746,997
<b><u>Total</u></b>	<b><u>\$ 16,466,362</u></b>	<b><u>12,996,337</u></b>
Town's covered-employee payroll	15,055,238	13,967,493
Town's proportion share of the net pension liability as a percentage of its covered-employee payroll	1.22%	1.79%
Plan fiduciary net position as a percentage of of the total pension liability	81.18%	83.91%

\* Only two years of information available.

\*\* The amounts presented for each fiscal year were determined as of the prior fiscal year.

**TOWN OF YORK, MAINE**  
**Required Supplementary Information, Continued**

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**Schedule of Town Contributions**  
**Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee**  
**and Teacher Plan (SET)**  
Last 10 Fiscal Years\*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b><u>PLD Plan</u></b>			
Contractually required contribution	\$ 502,565	435,364	354,880
Contributions in relation to the contractually required contribution	(502,565)	(435,364)	(354,880)
<b><u>Contribution deficiency (excess)</u></b>	<b><u>\$ -</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
 Town's covered-employee payroll	 5,649,002	 5,418,940	 4,980,213
Contributions as a percentage of covered- Employee payroll	8.90%	8.03%	7.13%
 <b><u>SET Plan</u></b>			
Contractually required contribution	\$ 505,856	370,139	357,187
Contributions in relation to the contractually required contribution	(505,856)	(370,139)	(357,187)
<b><u>Contribution deficiency (excess)</u></b>	<b><u>\$ -</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
 Town's covered-employee payroll	 15,055,238	 13,967,493	 13,478,770
Contributions as a percentage of covered- Employee payroll	3.36%	2.65%	2.65%

\* Only three years of information available.

**TOWN OF YORK, MAINE**  
**Notes to Required Supplementary Information**

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**Changes of Benefit Terms** - None

**Changes of Assumptions** - For the PLD Plan, the discount rate was decreased from 7.25% to 7.125% and the cost of living benefit increase assumption was changed from 3.12% to 2.55%.

## **GENERAL FUND**

The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The fund pays general operating expenditures, fixed charges, and capital improvement costs which are not paid through other funds.



**TOWN OF YORK, MAINE**  
**Balance Sheet**  
**General Fund**  
**June 30, 2016**

	<b>2016</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 10,393,651
Receivables:	
Accounts	166,414
Intergovernmental	61,985
Taxes - current year	920,453
Taxes - prior years	61,266
Tax liens	470,989
Tax acquired property	62,158
Prepaid expenditures	195,271
<b>Total assets</b>	<b>\$ 12,332,187</b>
<b>LIABILITIES</b>	
Accounts payable	881,161
Accrued payroll	2,181,545
Other liabilities	249,056
Interfund loans payable	934,412
<b>Total liabilities</b>	<b>4,246,174</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	1,094,855
<b>Total deferred inflows of resources</b>	<b>1,094,855</b>
<b>FUND BALANCE</b>	
Nonspendable	195,271
Restricted	921,217
Assigned	2,126,974
Unassigned	3,747,696
<b>Total fund balance</b>	<b>6,991,158</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 12,332,187</b>

**TOWN OF YORK, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual**  
**For the year ended June 30, 2016**

	Budget	Actual	Variance positive (negative)
Revenues:			
Taxes:			
Property taxes	\$ 43,370,983	43,448,861	77,878
Supplemental taxes	-	50,618	50,618
Change in unavailable taxes	-	(8,436)	(8,436)
Excise taxes	2,889,000	3,172,285	283,285
Other	39,400	43,731	4,331
Total taxes	46,299,383	46,707,059	407,676
Licenses and permits:			
Town clerk fees	100,000	104,895	4,895
Plumbing permits	39,000	52,926	13,926
Parking stickers	100,000	129,948	29,948
Parking permits	6,000	6,000	-
Transfer station permits	35,000	33,775	(1,225)
Other permits and fees	12,800	16,543	3,743
Total licenses and permits	292,800	344,087	51,287
Intergovernmental:			
State Revenue Sharing	269,400	306,748	37,348
Homestead reimbursement	135,410	135,410	-
BETE reimbursement	2,643	2,707	64
General assistance reimbursement	12,000	42,997	30,997
Rural roads	175,000	213,743	38,743
Education subsidy	1,110,471	1,110,527	56
State agency clients	7,500	19,206	11,706
Other	18,700	50,045	31,345
Total intergovernmental	1,731,124	1,881,383	150,259
Charges for services:			
Parking ticket revenue	115,000	117,118	2,118
Meter collections	215,000	243,632	28,632
Community development code fees	300,000	301,150	1,150
Police department fees	-	15,927	15,927
Ellis Park fees	32,000	24,117	(7,883)
Public safety answering point	116,427	116,427	-
Animal control officer registrations	15,000	5,236	(9,764)
School charges for services	78,400	73,185	(5,215)
Impact fees	110,000	181,900	71,900
Total charges for services	981,827	1,078,692	96,865
Other:			
Interest revenue	181,000	167,186	(13,814)
Board of Appeals	3,500	1,900	(1,600)
Cable TV	193,000	200,811	7,811
Other school department revenues	133,204	128,618	(4,586)
Miscellaneous	6,000	25,065	19,065
Total other	516,704	523,580	6,876
Total revenues	49,821,838	50,534,801	712,963

**TOWN OF YORK, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual, Continued**

	Budget	Actual	Variance positive (negative)
Expenditures:			
Current:			
General government:			
Town manager	\$ 674,030	664,593	9,437
Finance	278,124	273,790	4,334
Information technology	186,385	160,093	26,292
Assessing	315,900	304,709	11,191
Community development	388,152	376,123	12,029
Town clerk/tax collector	394,032	380,947	13,085
Elections	48,480	33,078	15,402
Town hall operations	224,786	242,722	(17,936)
Municipal Separate Storm Sewer	94,640	88,869	5,771
Contingency	50,000	29,800	20,200
Total general government	2,654,529	2,554,724	99,805
Public safety:			
Public safety services	4,344,927	4,269,944	74,983
Fire department	980,168	909,940	70,228
Hydrants	1,010,748	986,780	23,968
Public health	80,000	80,000	-
Total public safety	6,415,843	6,246,664	169,179
Public works:			
Maintenance and disposal services	3,132,581	3,139,614	(7,033)
Winter maintenance	1,271,709	1,340,902	(69,193)
Total public works	4,404,290	4,480,516	(76,226)
Parks and recreation:			
Short Sands Park	38,573	31,751	6,822
Recreation administration	140,895	135,366	5,529
Parks, grounds, and beaches	842,329	843,761	(1,432)
Total parks and recreation	1,021,797	1,010,878	10,919
Public assistance:			
General assistance	42,151	64,086	(21,935)
Senior center	277,927	265,119	12,808
Social services	39,320	39,170	150
Total public assistance	359,398	368,375	(8,977)
Library	504,373	504,372	1
County tax	2,416,154	2,416,154	-
Unclassified:			
Board of selectmen	26,882	28,006	(1,124)
Boards and committees	50,123	16,807	33,316
Insurance	403,261	381,667	21,594
Cable TV	12,624	6,611	6,013
Policy items	25,000	-	25,000
Overlay/abatements	255,837	25,337	230,500
Total unclassified	773,727	458,428	315,299

**TOWN OF YORK, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual, Continued**

	Budget	Actual	Variance positive (negative)
Expenditures, continued:			
Current:			
Education:			
Regular instruction	\$ 12,736,594	12,736,500	94
Special education instruction	4,289,571	4,336,921	(47,350)
Career and technical education	12,508	11,741	767
Other instruction	1,226,285	1,226,190	95
Student and staff support	2,661,470	2,579,050	82,420
System administration	965,023	965,023	-
School administration	1,420,858	1,420,803	55
Transportation	1,080,771	1,080,713	58
Facilities maintenance	3,155,080	3,106,402	48,678
Other	69,746	63,040	6,706
Debt service	1,704,621	1,704,525	96
Total education	29,322,527	29,230,908	91,619
Capital outlay:			
Voting machines	21,911	-	21,911
Police vehicles	155,195	158,964	(3,769)
Public safety conceptual design	60,684	60,684	-
Public works pickup truck	14,000	14,000	-
Roads and side walks	1,248,345	1,243,169	5,176
Cliff path	10,000	-	10,000
Fishermen's walk	30,211	158	30,053
Seawall repair	19,388	1,048	18,340
Total capital outlay	1,559,734	1,478,023	81,711
Debt service:			
Principal	1,684,535	1,438,035	246,500
Interest	500,692	507,457	(6,765)
Total debt service	2,185,227	1,945,492	239,735
Total expenditures	51,617,599	50,694,534	923,065
Deficiency of revenues under expenditures	(1,795,761)	(159,733)	1,636,028
Other financing sources (uses):			
Use of fund balance	870,000	-	(870,000)
Carryforward balances	1,126,340	-	(1,126,340)
Appropriations for reserve accounts	(35,000)	(35,000)	-
Transfers to reserve accounts	-	(238,172)	(238,172)
Transfers from reserve accounts	-	149,256	149,256
Transfers to special revenue funds	(165,579)	(239,367)	(73,788)
Transfers to capital projects	-	(1,711)	(1,711)
Transfers to enterprise funds	-	(6,726)	(6,726)
Transfers from special revenue funds	-	108	108
Transfers from enterprise funds	-	160,315	160,315
Total other financing sources (uses)	1,795,761	(211,297)	(2,007,058)
Net change in fund balance - budgetary basis	-	(371,030)	(371,030)
Fund balance, beginning of year-budgetary basis		6,581,682	
<b>Fund balance, end of year-budgetary basis</b>	<b>\$</b>	<b>6,210,652</b>	
Reconciliation to GAAP:			
Insured repairs		(24,575)	
Change in prepaid debt service		158,166	
Change in reserves		318,247	
Net change in fund balance - GAAP basis		80,808	
Fund balance, beginning of year - GAAP basis		6,910,350	
<b>Fund balance, end of year - GAAP basis</b>	<b>\$</b>	<b>6,991,158</b>	

## **OTHER GOVERNMENTAL FUNDS**

**TOWN OF YORK, MAINE**  
**Other Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2016**

	Special Revenue Funds				Capital Projects Funds	Clark	Total Other Governmental Funds
	Town Programs	School Lunch	Adult Education	School Special Revenues		Emerson Permanent Fund	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,112,008	1,496	8,160	-	1,798,704	23,709	2,944,077
Accounts receivable	-	-	3,074	-	-	-	3,074
Intergovernmental receivables	24,349	19,168	-	536,428	35,000	-	614,945
Inventory	-	26,177	-	-	-	-	26,177
Interfund loans receivable	236,365	-	-	-	1,003,153	-	1,239,518
<b>Total assets</b>	<b>\$ 1,372,722</b>	<b>46,841</b>	<b>11,234</b>	<b>536,428</b>	<b>2,836,857</b>	<b>23,709</b>	<b>4,827,791</b>
<b>LIABILITIES AND FUND BALANCES (DEFICITS)</b>							
Liabilities:							
Accounts payable	16,854	-	63	41,700	304,007	-	362,624
Accrued payroll	-	14,138	288	10,546	-	-	24,972
Unearned revenues	-	13,040	-	-	-	-	13,040
Interfund loans payable	-	351,683	58,494	390,083	-	3,155	803,415
<b>Total liabilities</b>	<b>16,854</b>	<b>378,861</b>	<b>58,845</b>	<b>442,329</b>	<b>304,007</b>	<b>3,155</b>	<b>1,204,051</b>
Fund balances (deficits):							
Nonspendable	-	-	-	-	-	20,529	20,529
Restricted	81,600	-	12,050	94,190	-	25	187,865
Committed	1,283,655	-	-	-	4,014,713	-	5,298,368
Unassigned	(9,387)	(332,020)	(59,661)	(91)	(1,481,863)	-	(1,883,022)
<b>Total fund balances (deficits)</b>	<b>1,355,868</b>	<b>(332,020)</b>	<b>(47,611)</b>	<b>94,099</b>	<b>2,532,850</b>	<b>20,554</b>	<b>3,623,740</b>
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 1,372,722</b>	<b>46,841</b>	<b>11,234</b>	<b>536,428</b>	<b>2,836,857</b>	<b>23,709</b>	<b>4,827,791</b>

**TOWN OF YORK, MAINE**  
**Other Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2016**

	Special Revenue Funds				Capital	Clark	Total Other
	Town	School	Adult	School	Projects	Emerson	Governmental
	Programs	Lunch	Education	Special	Funds	Permanent	Funds
				Revenues		Fund	
Revenues:							
Tax revenues	\$ -	-	100,690	-	-	-	100,690
Intergovernmental	53,276	156,298	57,422	837,401	35,000	-	1,139,397
Donations	1,838	-	-	4,250	-	-	6,088
Charges for services	165,502	507,325	26,998	12,634	-	-	712,459
Interest income	112	-	-	-	7,559	2	7,673
Other revenue	13,784	957	680	118,307	110,890	-	244,618
Total revenues	234,512	664,580	185,790	972,592	153,449	2	2,210,925
Expenditures:							
Current:							
Program expenditures	143,911	839,935	188,416	963,651	-	-	2,135,913
Capital expenditures	-	-	-	-	3,375,783	-	3,375,783
Debt service	-	-	-	-	68,331	-	68,331
Total expenditures	143,911	839,935	188,416	963,651	3,444,114	-	5,580,027
Excess (deficiency) of revenues over (under) expenditures	90,601	(175,355)	(2,626)	8,941	(3,290,665)	2	(3,369,102)
Other financing sources (uses):							
Transfers in	69,916	163,755	-	6,241	1,711	-	241,623
Transfers out	(108)	-	-	-	-	-	(108)
Total other financing sources	69,808	163,755	-	6,241	1,711	-	241,515
Net change in fund balances	160,409	(11,600)	(2,626)	15,182	(3,288,954)	2	(3,127,587)
Fund balances (deficits), beginning of year	1,195,459	(320,420)	(44,985)	78,917	5,821,804	20,552	6,751,327
Fund balances (deficits), end of year	\$ 1,355,868	(332,020)	(47,611)	94,099	2,532,850	20,554	3,623,740

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

Special Revenue Funds are established to account for resources obtained and expended for specified purposes that are restricted by law or administrative action.



**TOWN OF YORK, MAINE**  
**Nonmajor Special Revenue Funds - Town Programs**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For year ended June 30, 2016**

	Balance beginning of year	Revenues			Expenditures Program Expenditures	Transfers in (out)	Balance (deficit) end of year
		Grants	Donations	Charges for Services	Other Revenues	Interest Income	
Public Safety Grants:							
413 ATV grants	\$ 108	8,452	-	-	-	-	8,452 (108) -
419 STOP - DV Investigation	-	25,512	-	-	-	-	25,512 - -
423 Seat belt	-	3,236	-	-	-	-	3,236 - -
425 Speed grant	-	2,785	-	-	-	-	2,785 - -
437 Safety grant	-	3,990	-	-	-	-	3,990 - -
441 ATV spring grant	-	1,587	-	-	-	-	1,587 - -
445 Drive sober Maine	-	4,737	-	-	-	-	4,737 - -
447 Distracted driving grant	-	572	-	-	-	-	572 - -
406 Beach reserve	291,098	-	-	52,597	-	29	7,329 - 336,395
435 Choose to be healthy fund	707	-	-	-	-	-	- - 707
436 HBB	7,037	-	-	27,318	7,500	-	31,788 - 10,067
440 Harbor dredge	410,013	-	-	27,325	-	41	- - 437,379
442 Harbor/wharf	273,582	-	-	43,796	6,284	27	15,851 - 307,838
451 KSB challenge (senior center)	2,531	-	-	-	-	-	- - 2,531
452 Impact fees	41,504	-	-	-	-	15	1,700 - 39,819
453 Bronze relief	9,052	-	1,838	-	-	-	11,435 545 -
456 MMA wellness	136	611	-	-	-	-	431 - 316
457 Basketball classic	9,857	-	-	-	-	-	7,000 - 2,857
459 Mt. A education grant	380	-	-	-	-	-	- - 380
461 FEMA Nemo grant	-	-	-	-	-	-	9,387 - (9,387)
471 York Beach TIF	13,838	-	-	-	-	-	- 1,824 15,662
487 FEMA Juno grant	-	1,794	-	-	-	-	5,934 67,547 63,407
490 Performance accounts	135,616	-	-	14,466	-	-	2,185 - 147,897
<b>Total</b>	<b>\$ 1,195,459</b>	<b>53,276</b>	<b>1,838</b>	<b>165,502</b>	<b>13,784</b>	<b>112</b>	<b>143,911 69,808 1,355,868</b>

## **NONMAJOR GOVERNMENTAL FUNDS**

### **CAPITAL PROJECT FUNDS**

Capital Project Funds are established to account for resources obtained and expended for the acquisition of major capital facilities.

**TOWN OF YORK, MAINE**  
**Nonmajor Capital Project Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For year ended June 30, 2016**

For year ended June 30, 2022									
			Balance beginning of year	Revenues		Expenditures		Transfers in (out)	Balance end of year
				Interest	Other Revenues	Capital Outlay	Debt Service		
200	Capital improvements	\$	63,378	-	-	-	-	-	63,378
201	Mitchell - airport drive		918,381	-	-	-	-	-	918,381
203	Roaring rock		12,263	-	-	-	12,263	-	-
212	Lake Carolyn dam		34,466	-	-	-	34,466	-	-
216	York Street		448,231	-	-	113,208	232	-	334,791
221	Route 103		143,784	-	-	-	-	-	143,784
228	Connector road		1,472,511	-	-	63,974	-	-	1,408,537
231	Major drainage/culvert		668,897	2,156	-	563,888	-	-	107,165
233	Heavy plow truck		1,384	1	-	-	1,385	-	-
234	Two ton plow truck		2	-	-	-	2	-	-
236	Seawall's bridge utility		375	-	-	-	375	-	-
237	York street/long sands		50,423	152	-	-	-	-	50,575
240	LS bathhouse		683,905	2,581	-	5,789	-	-	680,697
241	Birch hill road		35,917	137	-	-	-	-	36,054
243	York beach lighting		23,595	89	-	514	-	-	23,170
244	Bog road parking		3,508	5	-	3,508	5	-	-
246	Mt. A universal access trail		7,367	10	-	7,335	-	-	42
247	Roadside mower		125,181	192	-	121,058	-	-	4,315
248	Energy efficiency		54,798	146	-	41,642	-	-	13,302
249	Channel 3 broadcast system		40,638	72	-	35,348	-	-	5,362
250	Heavy duty plow truck		90,396	348	-	88,401	-	-	2,343
251	Cider hill reconstruction		400,580	1,670	-	179,433	-	-	222,817
252	Parts truck		-	-	-	18,000	-	-	(18,000)
253	Heavy duty plow truck 2016		-	-	-	201,185	-	-	(201,185)
254	Parts pick up		-	-	-	33,241	-	-	(33,241)
255	Mt. A phase 2		-	-	-	60,000	-	-	(60,000)
256	Mt. A phases 3 and 4		-	-	35,000	173,450	-	-	(138,450)
258	Town hall IT upgrades		-	-	-	150,679	-	-	(150,679)
259	Medical defibrillator		-	-	-	23,544	-	-	(23,544)
260	Bucket/sign truck		-	-	-	57,955	-	-	(57,955)
261	Water rescue outboard motors		-	-	-	14,914	-	-	(14,914)
265	Bog road complex phase 2		-	-	-	71,841	-	-	(71,841)
275	School projects - insured projects		(11,703)	-	110,890	107,989	-	-	(8,802)
275	School projects - auditorium		(131,125)	-	-	521,326	-	-	(652,451)
275	School projects		684,652	-	-	717,561	19,603	1,711	(50,801)
Total		\$	5,821,804	7,559	145,890	3,375,783	68,331	1,711	2,532,850

## **NONMAJOR PROPRIETARY FUNDS**

Proprietary funds are used to report activities that are generally self-supporting through charging users fees and other related revenues.

**TOWN OF YORK, MAINE**  
**Nonmajor Proprietary Funds**  
**Combining Statement of Net Position**  
**June 30, 2016**

	<b>Recreation</b>	<b>Mt. Agamenticus</b>	<b>Sohier Park</b>	<b>Outside Duty</b>	<b>Goodrich Park</b>	<b>Senior Center</b>	<b>Totals</b>
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents	\$ 1,000	-	900	-	-	550	2,450
Accounts receivable	-	-	-	2,683	-	-	2,683
Inventory	-	-	87,852	-	-	-	87,852
Interfund loan receivable	221,821	56,054	38,407	43,868	21,196	131,104	512,450
Total current assets	222,821	56,054	127,159	46,551	21,196	131,654	605,435
Noncurrent assets:							
Capital assets, net of depreciation	-	-	190,110	-	-	57,733	247,843
Total noncurrent assets	-	-	190,110	-	-	57,733	247,843
Total assets	222,821	56,054	317,269	46,551	21,196	189,387	853,278
<b>LIABILITIES</b>							
Accounts payable	26,377	4,936	13,160	-	-	3,527	48,000
Accrued payroll	13,225	1,766	1,072	1,073	-	-	17,136
Total liabilities	39,602	6,702	14,232	1,073	-	3,527	65,136
<b>NET POSITION</b>							
Net investment in capital assets	-	-	190,110	-	-	57,733	247,843
Unrestricted	183,219	49,352	112,927	45,478	21,196	128,127	540,299
Total net position	\$ 183,219	49,352	303,037	45,478	21,196	185,860	788,142

**TOWN OF YORK, MAINE**  
**Nonmajor Proprietary Funds**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**For the year ended June 30, 2016**

	Recreation	Mt. Agamenticus	Sohier Park	Outside Duty	Goodrich Park	Senior Center	Totals
Operating revenues:							
User fees	\$ 499,669	-	-	85,346	-	239,376	824,391
Sponsorships/memberships	66,608	-	-	-	-	14,725	81,333
Gift shop sales	-	-	463,604	-	-	-	463,604
Rental income	-	52,412	-	-	6,600	-	59,012
Donations	-	40,498	435	-	7,000	7,166	55,099
Other	-	-	-	-	11,395	6,745	18,140
<b>Total operating revenues</b>	<b>566,277</b>	<b>92,910</b>	<b>464,039</b>	<b>85,346</b>	<b>24,995</b>	<b>268,012</b>	<b>1,501,579</b>
Operating expenses:							
Cost of goods	-	-	225,560	-	-	49,402	274,962
Salaries and benefits	257,715	39,125	83,366	72,567	-	6,355	459,128
Training, meetings, and travel	5,351	420	713	-	-	-	6,484
Maintenance	85	2,287	-	-	4,279	874	7,525
Office expenses	26,756	2,953	3,784	-	-	4,802	38,295
Supplies	65,977	12,816	14,503	-	1,625	10,161	105,082
Contracts	184,625	6,924	17,715	-	700	164,139	374,103
Utilities	-	2,163	182	-	-	633	2,978
Fuel	2,204	-	-	-	-	1,870	4,074
Depreciation expense	-	-	5,070	-	-	16,495	21,565
<b>Total operating expenses</b>	<b>542,713</b>	<b>66,688</b>	<b>350,893</b>	<b>72,567</b>	<b>6,604</b>	<b>254,731</b>	<b>1,294,196</b>
<b>Operating income</b>	<b>23,564</b>	<b>26,222</b>	<b>113,146</b>	<b>12,779</b>	<b>18,391</b>	<b>13,281</b>	<b>207,383</b>
Transfers in	-	-	-	6,726	-	-	6,726
Transfers out	-	(545)	(160,315)	-	-	-	(160,860)
<b>Change in net position</b>	<b>23,564</b>	<b>25,677</b>	<b>(47,169)</b>	<b>19,505</b>	<b>18,391</b>	<b>13,281</b>	<b>53,249</b>
<b>Total net position, beginning of year</b>	<b>159,655</b>	<b>23,675</b>	<b>350,206</b>	<b>25,973</b>	<b>2,805</b>	<b>172,579</b>	<b>734,893</b>
<b>Total net position, end of year</b>	<b>\$ 183,219</b>	<b>49,352</b>	<b>303,037</b>	<b>45,478</b>	<b>21,196</b>	<b>185,860</b>	<b>788,142</b>

## **SCHEDULE**

**TOWN OF YORK, MAINE**  
**General Fund Reserves**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For year ended June 30, 2016**

		Balance beginning of year	Interest	Donations	Charges for Services	Grants	Appropriations	Expenditures	Transfers in	Transfers out	Balance end of year
130	OT detail	\$ 3,852	-	-	-	-	-	-	-	(3,852)	-
131	Lawns to lobsters	5	-	-	-	-	-	-	-	-	5
133/483	Iron/Metal Recycling	47,495	-	-	9,295	-	-	-	-	-	56,790
134	Fire Equipment	268	-	-	-	-	-	-	-	-	268
401	350th	5,382	-	-	-	-	-	-	-	-	5,382
402	Airport Drive	22,113	-	-	-	-	-	22,113	-	-	-
403	Academic reimbursement	8,018	1	-	-	-	-	-	-	-	8,019
404	Animal welfare	22,916	-	-	-	-	-	-	-	-	22,916
408	Building	41,620	4	-	7,649	-	-	-	-	-	49,273
410	Bog Road	17,861	2	-	-	-	-	17,861	-	-	2
411	Emergency planning	115,615	-	-	-	18,184	-	20,421	-	-	113,378
412	Capital equipment	302,466	24	-	-	-	-	18,228	-	(67,547)	216,715
414	CEO	240,144	-	-	392,317	-	-	-	-	-	632,461
418	Conservation	2,260	-	-	-	-	-	-	-	-	2,260
422	Earned time	90,922	9	-	-	-	30,000	-	-	-	120,931
426	York Beach fire truck	2,026	-	-	-	-	-	-	-	-	2,026
428	Fishermen's Fund	1,034	-	-	-	-	-	-	-	-	1,034
430	Fishermen's Memorial	999	-	-	-	-	-	-	-	-	999
434	Goodrich Park	355	1	-	-	-	-	-	-	-	356
448	Historic markers	230	-	-	-	-	-	230	-	-	-
450	Hoist repair	7,168	-	-	1,050	-	-	-	-	-	8,218
454	Long Sands BH	468	-	-	-	-	-	-	-	-	468
460	Sohier Park Building	(620)	15	19,009	-	-	-	1,921	64,648	(77,857)	3,274
462	Off premise signs	1,764	-	-	-	-	-	1,764	-	-	-
464	Open space	81,973	8	-	-	-	-	-	-	-	81,981
465	Wheeler Marsh	12,976	-	-	-	-	-	-	-	-	12,976
470	Sohier Park maintenance	-	-	-	-	-	-	95,667	95,667	-	-
478	Unemployment	1,455	-	-	-	-	5,000	748	-	-	5,707
479	Village lights	1,239	-	473	-	-	-	-	-	-	1,712
480	Wheeler trust	1,874	-	-	-	-	-	-	-	-	1,874
467/489	Street openings	(2,360)	-	-	3,100	-	-	-	-	-	740
<b>Total</b>		<b>\$ 1,031,518</b>	<b>64</b>	<b>19,482</b>	<b>413,411</b>	<b>18,184</b>	<b>35,000</b>	<b>178,953</b>	<b>160,315</b>	<b>(149,256)</b>	<b>1,349,765</b>



**TOWN OF YORK, MAINE**  
**General Fund**  
**Changes in Fund Balances**  
**For the year ended June 30, 2016**

		Restricted		Assigned			Unassigned	Total
		Nonspendable	School Department General Fund*	Budgeted Use of Fund Balance	Budgeted Use of Carry Forwards	Reserves**		
Fund balance as reported, June 30, 2015	\$	648,571	447,167	600,000	1,126,340	1,034,498	3,053,774	6,910,350
Beginning balance of reserves		-	-	-	-	(1,031,518)	-	(1,031,518)
Negative reserves balances FY 15		-	-	-	-	(2,980)	2,980	-
Prepaid debt service FY 15		-	-	-	-	-	702,850	702,850
Amounts paid out of school reserves FY 15		-	74,707	-	-	-	-	74,707
Legal fees paid out of special education reserve FY 14		-	79,238	-	-	-	-	79,238
Beginning fund balance, budgetary basis, June 30, 2015		648,571	601,112	600,000	1,126,340	-	3,759,604	6,735,627
To close amounts paid out of school reserves		-	(74,707)	-	-	-	-	(74,707)
To close amounts paid out of school special education reserve		-	(79,238)	-	-	-	-	(79,238)
Beginning fund balance, budgetary basis, June 30, 2016		648,571	447,167	600,000	1,126,340	-	3,759,604	6,581,682
Lapse of budgeted use of fund balance		-	270,000	(600,000)	-	-	330,000	-
Lapse of nonspendable items		(648,571)	626,978	-	-	-	21,593	-
Lapse of carry forwards		-	-	-	(1,126,340)	-	1,126,340	-
FY 2016 carry forwards to FY 2017		-	-	-	277,209	-	(277,209)	-
FY 2017 budgeted use of fund balance		-	(200,000)	500,000	-	-	(300,000)	-
FY 2016 prepaid items		195,271	(72,852)	-	-	-	(122,419)	-
Net change in fund balance - budgetary basis		-	(112,648)	-	-	-	(258,382)	(371,030)
Fund balance as reported June 30, 2016, budgetary basis		195,271	958,645	500,000	277,209	-	4,279,527	6,210,652
Amounts held in reserves		-	-	-	-	1,349,765	-	1,349,765
Prepaid debt service		-	(37,428)	-	-	-	(507,256)	(544,684)
Repairs covered by prior year insurance proceeds		-	-	-	-	-	(24,575)	(24,575)
<b>Fund balance as reported June 30, 2016, GAAP basis</b>	<b>\$</b>	<b>195,271</b>	<b>921,217</b>	<b>500,000</b>	<b>277,209</b>	<b>1,349,765</b>	<b>3,747,696</b>	<b>6,991,158</b>

\* School Department fund balance includes amounts committed for retirement incentives (\$23,233) and an amount assigned to next year's budget (\$200,000). Amounts are shown as restricted on the Town side as they are not available for Town operations.

\*\* Does not include reserves with negative balances as those must be shown as unassigned fund balance.

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESULTS OF THE TOWN OF YORK BUDGET, SPECIAL GENERAL AND SCHOOL BUDGET, VALIDATION REFERENDA ELECTION THAT WAS HELD ON 5/21/2016 Mary-Anne Szeniaowski MARY-ANNE SZENIAWSKI, TOWN CLERK

TOTAL BALLOTS CAST: 3724



SPECIMEN BALLOT  
BUDGET REFERENDUM  
YORK, MAINE  
MAY 21, 2016

Card 1 of 9

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

INSTRUCTIONS FOR VOTERS

- A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided AND completely fill in the OVAL.

SELECTMAN AND OVERSEER OF THE POOR

Three Year Term Vote for ONE

ESTES, MICHAEL L.	1881	<input type="radio"/>
MACDONALD, TORBERT H. JR.	1541	<input type="radio"/>
	(Write-in)	<input type="radio"/>

BUDGET COMMITTEE MEMBER

Three Year Term Vote for no more than TWO

BARBARO, MICHAEL C.	1263	<input type="radio"/>
CARNICELLI, THOMAS A.	1723	<input type="radio"/>
SMITH, JAMES C.	1511	<input type="radio"/>
	(Write-in)	<input type="radio"/>
	(Write-in)	<input type="radio"/>

SUPERINTENDING SCHOOL COMMITTEE MEMBER

Three Year Term Vote for no more than TWO

ALEXANDER, BRENDA J.	1873	<input type="radio"/>
BARDWELL, J. DWIGHT	1712	<input type="radio"/>
PHIPPS, GARY S.	1762	<input type="radio"/>
	(Write-in)	<input type="radio"/>
	(Write-in)	<input type="radio"/>

YORK WATER DISTRICT TRUSTEE

Five Year Term Vote for ONE

BELLIVEAU, ANDREW J.	2776	<input type="radio"/>
	(Write-in)	<input type="radio"/>

YORK SEWER DISTRICT TRUSTEE

Five Year Term Vote for ONE

FREEMAN, CRAIG M.	2705	<input type="radio"/>
	(Write-in)	<input type="radio"/>

TREASURER

Three Year Term Vote for ONE

MCINTOSH, MARGARET M.	2773	<input type="radio"/>
	(Write-in)	<input type="radio"/>

ARTICLE TWO

Shall the Town require the first payment of taxes (1/2 of taxes) to be paid not later than forty-five days from date of mailing; second payment (1/2 of taxes) to be paid by February 3, 2017? Taxes not paid by these dates shall be charged interest at the rate of 7% per annum.

Board of Selectmen recommends approval (5-0). YES ☐ 3074  
NO ☐ 460

ARTICLE THREE

Shall the Town set an interest rate of 3% per annum to reimburse taxpayers for taxes determined in FY2017 to have been overpaid or abated?

Board of Selectmen recommends approval (5-0). YES ☐ 3268  
NO ☐ 253

MUNICIPAL OPERATING BUDGET FISCAL YEAR 2017

Preface: The Municipal Operating Budget presented here has been approved by the Budget Committee and reviewed by the Board of Selectmen. Their recommendations are shown separately under each article.

**IF THE MAJORITY OF VOTERS VOTE IN THE NEGATIVE ON AN ARTICLE, THE BUDGET AMOUNT WILL REVERT EITHER TO THE FY2016 APPROPRIATION OR TO \$0.**

ARTICLE FOUR

Shall the Town raise and appropriate a sum not to exceed \$2,345,887 for the Board of Selectmen, Town Manager's Department, Finance Department, Information Technology, Assessor's Department, Code Enforcement, Town Clerk/Tax Collector's Department, Elections, Town Hall Operations and Maintenance, Earned Account, Unemployment Costs and Contingency, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Department	FY2016	FY2017
Board of Selectmen	\$ 26,882	\$ 29,434
Town Manager's Department	\$ 524,030	\$ 565,913
Finance Department	\$ 273,125	\$ 285,207
Information Technology	\$ 186,385	\$ 186,385
Assessor's Department	\$ 315,900	\$ 329,537
Code Enforcement	\$ 238,152	\$ 178,496
Town Clerk/Tax Collector	\$ 394,032	\$ 409,404
Elections	\$ 48,480	\$ 47,111
Town Hall Operations/Maintenance	\$ 191,148	\$ 216,900
Earned Account/Unemployment	\$ 35,000	\$ 47,500
Contingency	\$ 50,000	\$ 50,000
Total	\$ 2,283,134	\$ 2,345,887

TURN BALLOT OVER TO CONTINUE VOTING

**Statement of Fact:** Any Contingency funds not used in FY2017 shall be returned to fund balance at the end of the fiscal year.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$2,345,887**.

A **NO** vote authorizes the previous year's appropriation of **\$2,283,134**.

2453  
**YES** ☐  
**NO** ☐  
1083

**ARTICLE FIVE**

Shall the Town raise and appropriate a sum not to exceed **\$406,542** for **Property, Health Contingency, Liability and Workers' Compensation Insurance**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** This provides for insurance coverages for the Town government.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$406,542**.

A **NO** vote authorizes the previous year's appropriation of **\$403,261**.

2526  
**YES** ☐  
**NO** ☐  
996

**ARTICLE SIX**

Shall the Town raise and appropriate a sum not to exceed **\$19,220** for **Local Access Cable TV Operations**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** This provides for stipends for cameramen, and for repairs and maintenance for broadcast equipment.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$19,220**.

A **NO** vote authorizes the previous year's appropriation of **\$12,624**.

1895  
**YES** ☐  
**NO** ☐  
1617

**ARTICLE SEVEN**

Shall the Town raise and appropriate a sum not to exceed **\$55,000** for **Property Tax Relief**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** If approved, this article would provide funds for tax relief and administration thereof pursuant to a Town Property Tax Relief Ordinance now under consideration.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$55,000**.

A **NO** vote authorizes the previous year's appropriation of **\$0**.

2217  
**YES** ☐  
**NO** ☐  
1251

**ARTICLE EIGHT**

Shall the Town raise and appropriate a sum not to exceed **\$23,200** for a **Web Site Upgrade**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** If approved, this warrant article will provide funds to update and improve the Town's web site.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the expenditure of **\$23,200**.

A **NO** vote authorizes an appropriation of **\$0**.

1930  
**YES** ☐  
**NO** ☐  
1588

**ARTICLE NINE**

Shall the Town raise and appropriate a sum not to exceed **\$7,500** for **Match of Grant Funds relating to the Cliff Walk**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** If approved, this warrant article would provide local funds to leverage State and/or Federal grant funds relating to the Cliff Walk.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the expenditure of **\$7,500**.

A **NO** vote authorizes an appropriation of **\$0**.

2692  
**YES** ☐  
**NO** ☐  
881

**ARTICLE TEN**

Shall the Town raise and appropriate a sum not to exceed **\$4,380,911** for the **Police Department, Communications, Animal Control and Harbor Management** and authorize the **Selectmen to expend any revenues received for dispatching and other Public Safety Services**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Department	FY2016	FY2017
Police	\$ 3,472,826	\$ 3,579,754
Communications	\$ 652,532	\$ 684,374
Animal Control	\$ 47,712	\$ 51,954
Harbor Management	\$ 58,129	\$ 64,829
Total	\$ 4,231,199	\$ 4,380,911

**Statement of Fact:** The Town of York provides PSAP (Public Safety Answering Point) E911 service for several surrounding towns, for which the Town will receive \$116,427. These revenues are reflected in the budget request shown in this article.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$4,380,911**.

A **NO** vote authorizes the previous year's appropriation of **\$4,231,199**.

2523  
**YES** ☐  
**NO** ☐  
1029

CONTINUE VOTING ON CARD 2



**SPECIMEN BALLOT  
BUDGET REFERENDUM  
YORK, MAINE  
MAY 21, 2016**

Card 2 of 9

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

**ARTICLE ELEVEN**

Shall the Town raise and appropriate a sum not to exceed **\$25,000** for **Police Station Transitional Operating Expenses**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** The Police Department will move from one facility to another part way through the year. There will be utility costs at both facilities and the old station must be cleaned and prepared for future use.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$25,000**.

A **NO** vote authorizes the previous year's appropriation of **\$0**.

2627  
YES ☐  
NO ☐ 955

**ARTICLE TWELVE**

Shall the Town raise and appropriate a sum not to exceed **\$1,018,928** for the **York Village and York Beach Fire Departments**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Department	FY2016	FY2017
Village Fire Department	\$ 482,860	\$ 505,598
York Beach Fire Department	\$ 497,308	\$ 513,330
Total	\$ 980,168	\$ 1,018,928

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$1,018,928**.

A **NO** vote authorizes the previous year's appropriation of **\$980,168**.

2694  
YES ☐  
NO ☐ 894

**ARTICLE THIRTEEN**

Shall the Town raise and appropriate a sum not to exceed **\$992,944** for **Hydrants for Fire Protection**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$992,944**.

A **NO** vote authorizes the previous year's appropriation of **\$1,010,748**.

3374  
YES ☐  
NO ☐ 195

**ARTICLE FOURTEEN**

Shall the Town raise and appropriate a sum not to exceed **\$60,000** for a **One-Year Contract with the York Ambulance Association**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** The York Ambulance Association has contracted with the Town to provide ambulance services.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$60,000**.

A **NO** vote authorizes the previous year's appropriation of **\$40,000**.

2661  
YES ☐  
NO ☐ 905

**ARTICLE FIFTEEN**

Shall the Town raise and appropriate a sum not to exceed **\$40,000** for the purpose of conducting a **Mosquito Control Program** for **FY2017**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget as proposed by the Budget Committee?

**Statement of Fact:** This is a community-based program conducted to reduce mosquito-borne and tick-borne diseases, and is designed to minimize human risk by utilizing various prevention strategies.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (4-1).

A **YES** vote authorizes an expenditure of **\$40,000**.

A **NO** vote authorizes the previous year's appropriation of **\$40,000**.

2904  
YES ☐  
NO ☐ 573

**ARTICLE SIXTEEN**

Shall the Town raise and appropriate a sum not to exceed **\$3,391,382** for **General Highway Maintenance, Tree Care, Transfer Station Operations, Streetlights, Traffic Signals, Engineering Services, Solid Waste Disposal, Household Hazardous Waste Disposal, and Stormwater Management**, and expend any revenues received, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Department	FY2016	FY2017
General Highway Maintenance	\$ 1,377,009	\$ 1,409,661
Tree Care	\$ 29,000	\$ 29,000
Transfer Station	\$ 84,471	\$ 88,871
Streetlights	\$ 145,000	\$ 163,500
Traffic Signals	\$ 2,100	\$ 3,250
Engineering Services	\$ 0	\$ 40,000

**TURN BALLOT OVER TO CONTINUE VOTING**

Solid Waste Disposal	\$ 1,475,000	\$ 1,525,000
Household Hazardous Waste Disposal	\$ 29,000	\$ 29,000
Stormwater Management (MS4)	\$ 94,640	\$ 96,100
<b>Total</b>	<b>\$ 3,207,220</b>	<b>\$ 3,384,382</b>

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an expenditure of \$3,384,382.

A NO vote authorizes the previous year's appropriation of \$3,207,220.

2440  
YES ☐  
NO ☐  
1104

#### ARTICLE SEVENTEEN

Shall the Town raise and appropriate a sum not to exceed \$1,375,006 for FY2017 Winter Maintenance and Snow Removal and to authorize the Board of Selectmen and Treasurer to transfer an amount not to exceed \$100,000 from the unappropriated Fund Balance in the event winter weather conditions necessitate an over-expenditure of budgeted funds for the purpose of Winter Maintenance, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (5-1).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an expenditure of \$1,375,006 and \$100,000 from the unappropriated Fund Balance in the event winter weather conditions necessitate an over-expenditure of budgeted funds for the purpose of winter maintenance.

A NO vote authorizes the previous year's appropriation of \$1,271,709 and \$100,000 from the unappropriated Fund Balance in the event winter weather conditions necessitate an over-expenditure of budgeted funds for the purpose of winter maintenance.

2136  
YES ☐  
NO ☐  
1408

#### ARTICLE EIGHTEEN

Shall the Town raise and appropriate a sum not to exceed \$100,000 for the Pavement Maintenance on Town Roads, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** Pavement maintenance includes operational actions such as crack sealing and other coatings to prevent degradation of new asphalt.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an expenditure of \$100,000.

A NO vote authorizes the previous year's appropriation of \$550,000.

3187  
YES ☐  
NO ☐  
372

#### ARTICLE NINETEEN

Shall the Town raise and appropriate a sum not to exceed \$896,917 for the Maintenance of Town Buildings, Town and School Grounds and Athletic Fields, and Beaches, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an expenditure of \$896,917.

A NO vote authorizes the previous year's appropriation of \$842,330.

2318  
YES ☐  
NO ☐  
1242

#### ARTICLE TWENTY

Shall the Town raise and appropriate a sum not to exceed \$37,119 for Maintenance of Veterans' Graves and Ancient Burial Grounds, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an expenditure of \$37,119.

A NO vote authorizes the previous year's appropriation of \$25,270.

2358  
YES ☐  
NO ☐  
1175

#### ARTICLE TWENTY-ONE

Shall the Town raise and appropriate a sum not to exceed \$39,276 for the Maintenance of the Short Sands Park Bathhouse, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an expenditure of \$39,276.

A NO vote authorizes the previous year's appropriation of \$38,573.

2173  
YES ☐  
NO ☐  
1371

#### ARTICLE TWENTY-TWO

Shall the Town raise and appropriate a sum not to exceed \$48,627 for the Planning Board, Appeals Board, Shellfish Commission, Conservation Commission, Cable TV Commission, Budget Committee, Historic District Commission, Energy Steering Committee, and Cliff Walk Committee and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Committee	FY2016	FY2017
Planning Board	\$ 8,800	\$ 9,858
Appeals Board	\$ 3,998	\$ 5,714
Shellfish Commission	\$ 1,725	\$ 1,725
Conservation Commission	\$ 2,830	\$ 2,830
Cable TV Regulatory Commission	\$ 400	\$ 400
Budget Committee	\$ 100	\$ 600
Historic District Commission	\$ 4,000	\$ 10,000
Energy Steering Committee	\$ 3,000	\$ 13,000
Cliff Walk Committee	\$ 0	\$ 4,500
<b>Total</b>	<b>\$ 24,853</b>	<b>\$ 48,627</b>

CONTINUE VOTING ON CARD 3



**SPECIMEN BALLOT  
BUDGET REFERENDUM  
YORK, MAINE  
MAY 21, 2016**

Card 3 of 9

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

<p>Budget Committee recommends approval (6-0). Board of Selectmen recommends approval (5-0).</p> <p>A YES vote authorizes an expenditure of \$48,627.</p> <p>A NO vote authorizes the previous year's appropriation of \$24,853.</p> <p>1703 YES <input type="radio"/> NO <input type="radio"/> 1803</p>	<p><b>ARTICLE TWENTY-FIVE</b></p> <p>Shall the Town raise and appropriate a sum not to exceed \$38,922 for Social Services and authorize the Board of Selectmen to reduce this amount if recommended by the Municipal Social Service Review Board, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?</p> <table border="1"><thead><tr><th>Agency</th><th>Amount Recommended by the Social Services Committee</th></tr></thead><tbody><tr><td>AIDS Response Seacoast</td><td>\$ 1,500</td></tr><tr><td>American Red Cross of Southern Maine</td><td>\$ 1,000</td></tr><tr><td>Caring Unlimited/A Safe Place</td><td>\$ 3,750</td></tr><tr><td>Cross Roads House</td><td>\$ 2,000</td></tr><tr><td>Home Health/Visiting Nurses of So. Maine</td><td>\$ 2,000</td></tr><tr><td>Kids Free to Grow</td><td>\$ 1,200</td></tr><tr><td>LifeFlight of Maine</td><td>\$ 1,000</td></tr><tr><td>Sexual Assault Response Services</td><td>\$ 1,000</td></tr><tr><td>Southern Maine Agency on Aging</td><td>\$10,000</td></tr><tr><td>Sweetser</td><td>\$ 1,472</td></tr><tr><td>Table of Plenty</td><td>\$ 2,000</td></tr><tr><td>York County Community Action</td><td>\$ 6,000</td></tr><tr><td>York County Food Rescue</td><td>\$ 3,500</td></tr><tr><td>York County Shelter Programs, Inc.</td><td>\$ 2,500</td></tr><tr><td><b>Total</b></td><td><b>\$38,922</b></td></tr></tbody></table> <p>Statement of Fact: The Board of Selectmen appointed a Municipal Social Service Review Board to review all of the Social Service requests from agencies serving York residents.</p> <p>Budget Committee recommends approval (6-0). Board of Selectmen recommends approval (5-0).</p> <p>A YES vote authorizes an expenditure of \$38,922.</p> <p>A NO vote authorizes an appropriation of \$0.</p> <p>2668 YES <input type="radio"/> NO <input type="radio"/> 887</p>	Agency	Amount Recommended by the Social Services Committee	AIDS Response Seacoast	\$ 1,500	American Red Cross of Southern Maine	\$ 1,000	Caring Unlimited/A Safe Place	\$ 3,750	Cross Roads House	\$ 2,000	Home Health/Visiting Nurses of So. Maine	\$ 2,000	Kids Free to Grow	\$ 1,200	LifeFlight of Maine	\$ 1,000	Sexual Assault Response Services	\$ 1,000	Southern Maine Agency on Aging	\$10,000	Sweetser	\$ 1,472	Table of Plenty	\$ 2,000	York County Community Action	\$ 6,000	York County Food Rescue	\$ 3,500	York County Shelter Programs, Inc.	\$ 2,500	<b>Total</b>	<b>\$38,922</b>
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<b>Total</b>	<b>\$38,922</b>																																
<p><b>ARTICLE TWENTY-THREE</b></p> <p>Shall the Town raise and appropriate a sum not to exceed \$150,682 for the Recreation Department and authorize the Selectmen to expend all revenues generated by the Recreation Programs, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?</p> <p>Statement of Fact: This Article represents that portion of the Recreation Department budget supported by tax appropriations.</p> <p>Budget Committee recommends approval (6-0). Board of Selectmen recommends approval (5-0).</p> <p>A YES vote: 1) authorizes a tax appropriation of \$150,682 as proposed by the Budget Committee; and 2) authorizes the expenditure of all revenues generated by the Recreation Programs in FY2017, which are estimated to be \$530,000.</p> <p>A NO vote: 1) authorizes the previous year's tax appropriation of \$140,895; and 2) authorizes the expenditure of all FY2017 revenues generated by the Recreation Programs.</p> <p>2120 YES <input type="radio"/> NO <input type="radio"/> 1412</p>	<p><b>ARTICLE TWENTY-FOUR</b></p> <p>Shall the Town raise and appropriate a sum not to exceed \$360,126 for the Senior Citizens' Center and General Assistance Program, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?</p> <table border="1"><thead><tr><th>Department</th><th>FY2016</th><th>FY2017</th></tr></thead><tbody><tr><td>Senior Center</td><td>\$ 277,927</td><td>\$ 290,076</td></tr><tr><td>General Assistance</td><td>\$ 42,152</td><td>\$ 70,050</td></tr><tr><td><b>Total</b></td><td><b>\$ 320,079</b></td><td><b>\$ 360,126</b></td></tr></tbody></table> <p>Budget Committee recommends approval (6-0). Board of Selectmen recommends approval (5-0).</p> <p>A YES vote authorizes an expenditure of \$360,126.</p> <p>A NO vote authorizes the previous year's appropriation of \$320,079.</p> <p>2496 YES <input type="radio"/> NO <input type="radio"/> 1059</p>	Department	FY2016	FY2017	Senior Center	\$ 277,927	\$ 290,076	General Assistance	\$ 42,152	\$ 70,050	<b>Total</b>	<b>\$ 320,079</b>	<b>\$ 360,126</b>																				
Department	FY2016	FY2017																															
Senior Center	\$ 277,927	\$ 290,076																															
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<b>Total</b>	<b>\$ 320,079</b>	<b>\$ 360,126</b>																															
<p><b>ARTICLE TWENTY-SIX</b></p> <p>Shall the Town appropriate all revenues generated by the Grant House at Goodrich Park and Sohler Park, which are estimated to be \$493,400, for the operation and maintenance of the aforementioned properties, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?</p> <p>Statement of Fact: This request represents no expenditure of tax dollars.</p> <p>Budget Committee recommends approval (6-0). Board of Selectmen recommends approval (5-0).</p>																																	
<p><b>TURN BALLOT OVER TO CONTINUE VOTING</b></p>																																	

A **YES** vote authorizes the expenditure of all revenues generated in FY2017, which are estimated to be **\$493,400**.

A **NO** vote authorizes the expenditure of all FY2017 revenues.

2798

YES ☐

NO ☐ 599

#### ARTICLE TWENTY-SEVEN

Shall the Town appropriate **all revenues generated by Mount Agamenticus, which are estimated to be \$80,083, for the operation and maintenance of the aforementioned property,** and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** This request represents no expenditure of tax dollars.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the expenditure of all revenues generated in FY2017, which are estimated to be **\$80,083**.

A **NO** vote authorizes the expenditure of all FY2017 revenues.

2952

YES ☐

NO ☐ 489

#### ARTICLE TWENTY-EIGHT

Shall the Town appropriate **9.5% of the revenues generated by parking ticket collections and parking permits to pay the cost of cleaning and maintaining the bathhouse at Harbor Beach,** and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** The Town maintains the bathhouse at Harbor Beach and this article allows those costs to be covered by beach revenues rather than by tax appropriation.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the expenditure of 9.5% of the revenues generated by parking ticket collections and parking permits in FY2017, which are estimated to be **\$22,800**.

A **NO** vote authorizes the expenditure of 9.5% of revenues generated by parking ticket collections and parking permits in FY2017.

2934

YES ☐

NO ☐ 481

#### ARTICLE TWENTY-NINE

Shall the Town fund the **Beach Reserve Account with 14% of the revenues generated by parking meter collections, and 4.5% of revenues generated by parking permits and parking ticket collections,** and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget as proposed by the Budget Committee?

**Statement of Fact:** The Board of Selectmen determined that revenues collected from parking meters can only be expended for qualified projects, and therefore the Beach Reserve Account will be funded by 14% of revenues generated by parking meter collections, and 4.5% of revenues generated by parking permits and parking ticket collections, estimated to be \$54,900. There is no tax appropriation. Future expenditures will be authorized by a budget referendum warrant article.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the collection of 14% of the revenues generated by parking meter collections, and 4.5% of revenues generated by parking permits and parking ticket collections in FY2017, which are estimated to be **\$54,900**.

A **NO** vote authorizes the collection of 14% of revenues generated by parking meter collections and 4.5% of revenues generated by parking permits and parking ticket collections in FY2017.

2805

YES ☐

NO ☐ 558

#### ARTICLE THIRTY

Shall the Town authorize the use of up to **\$100,000 from the Town's fund balance for the Supplementary Contingency Account if deemed necessary by the Board of Selectmen,** and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** If approved by voters, up to \$100,000 from the Town's fund balance will be available by majority vote of the Board of Selectmen to be used only for emergencies and opportunities which are unknown to the Board at the time of budget preparation and which are recognized as Town responsibilities or are deemed by the Board to be in conformity with the Comprehensive Plan or latest Capital Program.

Examples include (but are not limited to):

- A down payment or earnest money for securing unusual buying opportunities for parcels of land, buildings, or significant capital assets; to hold such potential purchase under contract until the next viable opportunity to offer the choice to the voters in a referendum;
- Unforeseen and therefore unbudgeted environmental or weather related repairs or precautions;
- Unusual or unpredicted spikes in the costs of materials or goods regularly purchased by the Town and declared essential by the Board.

In an uneventful year, it would be expected that none of the available money would be expended.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the expenditure from the fund balance of up to **\$100,000**, if necessary, to cover supplementary contingencies.

A **NO** vote authorizes the previous year's authorization to use up to **\$100,000** from the fund balance, if necessary, to cover supplementary contingencies.

2636

YES ☐

NO ☐ 698

#### ARTICLE THIRTY-ONE

Shall the Town raise and appropriate a sum estimated to be **\$4,855,200 consisting of the estimated revenues listed below for FY2017, and apply such funds to the FY2017 Tax Commitment?**

Auto Excise	\$ 3,100,000
Appeals Board Fees	\$ 2,500
Bad Check Charges	\$ 300
Boat Excise	\$ 29,000
Cable TV Franchise Fees	\$ 198,000
Ellis Park	\$ 25,000
General Assistance Reimbursement	\$ 35,000
Investment Interest	\$ 23,000
Local Roads Subsidy	\$ 224,000

CONTINUE VOTING ON CARD 4



**SPECIMEN BALLOT  
BUDGET REFERENDUM  
YORK, MAINE  
MAY 21, 2016**

Card 4 of 9

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

Meter Collections	\$ 315,000
Miscellaneous Income	\$ 75,000
Parking Stickers	\$ 110,000
Photocopies	\$ 1,400
Plumbing Permits	\$ 45,000
R/E Interest	\$ 125,000
State Revenue Sharing	\$ 282,000
Tickets/Meter Fines	\$ 130,000
Town Clerk Fees	\$ 100,000
Transfer Station Permits	\$ 35,000
<b>Total</b>	<b>\$4,855,200</b>

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes the use of the listed revenues, estimated to be **\$4,855,200**, to reduce the tax commitment.

A NO vote authorizes the use of the listed revenues to reduce the tax commitment.

2857  
YES ☐  
NO ☐  
573

**ARTICLE THIRTY-TWO**

Shall the Town appropriate **\$300,000** from the Fund Balance and apply these funds to the FY2017 Tax Commitment as a reduction in the amount to be raised from taxation, as proposed by the Board of Selectmen?

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation from the fund balance of **\$300,000** to reduce the tax commitment.

A NO vote authorizes the previous year's appropriation from the fund balance of **\$600,000**.

3018  
YES ☐  
NO ☐  
459

**ARTICLE THIRTY-THREE**

Shall the Town raise and appropriate a sum not to exceed **\$519,584** for the Operation of the Library, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an expenditure of **\$519,584**.

A NO vote authorizes the previous year's appropriation of **\$504,373**.

2145  
YES ☐  
NO ☐  
1416

**ARTICLE THIRTY-FOUR**

Shall the Town raise and appropriate a sum not to exceed **\$7,000** for First Parish Church Cemetery Maintenance, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-0).

Board of Selectmen recommends approval (4-0).

A YES vote authorizes an expenditure of **\$7,000**.

A NO vote authorizes the previous year's appropriation of **\$5,000**.

2168  
YES ☐  
NO ☐  
1380

**ARTICLE THIRTY-FIVE**

Shall the Town raise and appropriate a sum not to exceed **\$1,792,876** for Debt Service, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** This article would approve funds to make bond payments for projects approved by the voters in prior years.

Budget Committee recommends approval (6-0).

Board of Selectmen recommends approval (5-0).

A YES vote authorizes an expenditure of **\$1,792,876**.

A NO vote authorizes the previous year's appropriation of **\$2,014,560**.

3326  
YES ☐  
NO ☐  
184

**ARTICLE THIRTY-SIX**

Shall the Town authorize the Board of Selectmen to accept grants, donations and aid from State and Federal Agencies, as well as private sources, such as Foundations, Trusts and Individuals, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget?

Board of Selectmen recommends approval (5-0).

3333  
YES ☐  
NO ☐  
172

**TURN BALLOT OVER TO CONTINUE VOTING**



ARTICLE THIRTY-SEVEN

Shall the Town authorize the Board of Selectmen to make one of the following decisions for each Tax Lien Acquired Property?

- To dispose of the property by allowing the immediate former owner, or the immediate former owner's estate, to buy back title to the property from the Town. Buy-back of the property shall require: payment of all taxes due plus interest and lien costs; payment of all other costs; and an amount determined by the Board of Selectmen of up to ten (10%) percent of the then current assessed valuation as set by the Tax Assessor; and satisfaction of all other conditions established by the Board of Selectmen.
- To dispose of the property by public sealed bid, auction or other public process.
- To dispose of the property by conducting a limited public sale among the parties who own property that directly abuts this property.
- To hold Town title to the property.

The decision of the Board of Selectmen to use any of the above options shall adhere to the Board of Selectmen Procedural Policy for the Disposition of Foreclosed Property.

Board of Selectmen recommends approval (5-0).

YES 3037  
NO 290

ARTICLE THIRTY-EIGHT

Shall the Town authorize the Town Treasurer to waive foreclosure of any tax lien during the 2016 and 2017 calendar years, said waiver requiring approval of the Board of Selectmen? The Board of Selectmen shall grant said approval only in circumstances where foreclosures would prove injurious to the Town of York, such as, but not limited to, the presence of hazardous waste upon the property, or the presence on the property of one or more substandard structure(s) for which the cost of removal or repair would exceed the value of the property.

Board of Selectmen recommends approval (5-0).

3030  
YES  
NO 274

MUNICIPAL AND SCHOOL CAPITAL BUDGET

ARTICLE THIRTY-NINE

Shall the Town raise and appropriate a sum not to exceed \$78,000 for the Vehicle Replacement Account for Police Vehicles, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Item	FY2016	FY2017
Police Vehicles	\$ 78,000	\$ 78,000
Total	\$ 78,000	\$ 78,000

Statement of Fact: Police vehicles are replaced by utilizing a replacement guideline that provides the flexibility to allow purchases to be made at the most opportune times and to get the best prices.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$78,000.

A NO vote authorizes an appropriation of \$0.

2299  
YES  
NO 1103

ARTICLE FORTY

Shall the Town (1) approve the funding for a Needs Assessment for a Mount Agamenticus Parking Area; and (2) appropriate a sum not to exceed \$10,000 for the cost of this work.

Statement of Fact: This article would approve funding for a needs assessment regarding the construction of a Mount Agamenticus Parking Area. This project includes a 75-100 car parking area at the base of Mount Agamenticus and redesigning parking and traffic flow at the summit.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$10,000.

A NO vote authorizes an appropriation of \$0.

1949  
YES  
NO 1465

ARTICLE FORTY-ONE

Shall the Town (1) approve the funding for a study, research, and evaluation of new Municipal Financial Software for the Town; and (2) appropriate a sum not to exceed \$45,000 for the cost of this project.

Statement of Fact: This article would approve the study, research, and evaluation of a new Municipal Financial Software for the Town.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$45,000.

A NO vote authorizes an appropriation of \$0.

1783  
YES  
NO 1580

ARTICLE FORTY-TWO

Shall the Town raise and appropriate a sum not to exceed \$44,000 for Bond Financing Costs, and furthermore, shall the Board of Selectman adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The issuance of bonds carries with it legal and financial review costs of approximately \$44,000. If the funds are not needed they would revert to the general fund balance.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote will authorize an appropriation of \$44,000.

A NO vote authorizes an appropriation of \$0.

2184  
YES  
NO 1153

ARTICLE FORTY-THREE

Shall the Town (1) approve the purchase of a Pick-up Truck for the Parks and Recreation Department; (2) appropriate a sum not to exceed \$56,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$56,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of

CONTINUE VOTING ON CARD 5



**SPECIMEN BALLOT  
BUDGET REFERENDUM  
YORK, MAINE  
MAY 21, 2016**

Card 5 of 9

Penalty for willfully defacing, tearing down, removing or destroying a list of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$14,500, will occur in 2018.**

**Statement of Fact:** This article would approve purchase of a pick-up truck for the Parks and Recreation Department.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	56,000
Total	\$28,558,021

**Costs:**

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$56,000
Interest	5,400
Total Debt Service	\$61,400

**Total estimated project costs including debt service: \$61,400**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of **\$56,000.**

A NO vote authorizes an appropriation of **\$0.**

1821  
YES ☐  
NO ☐  
1666

**ARTICLE FORTY-FOUR**

Shall the Town (1) approve the purchase of a **Plow Truck for the Department of Public Works**; (2) appropriate a sum not to exceed **\$163,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed **\$163,000** with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$42,475, will occur in 2018.**

**Statement of Fact:** This article would approve the purchase of a plow truck for the Department of Public Works.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	163,000
Total	\$28,665,021

**Costs:**

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$163,000
Interest	15,600
Total Debt Service	\$178,600

**Total estimated project costs including debt service: \$178,600**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of **\$163,000.**

A NO vote authorizes an appropriation of **\$0.**

2148  
YES ☐  
NO ☐  
1351

**ARTICLE FORTY-FIVE**

Shall the Town (1) approve of a **One-Ton Dump Truck for the Department of Public Works**; (2) appropriate a sum not to exceed **\$85,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed **\$85,000** with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$23,900, will occur in 2018.**

**Statement of Fact:** This article would approve the purchase of a one-ton dump truck for the Department of Public Works.

**TURN BALLOT OVER TO CONTINUE VOTING**

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	85,000
Total	\$28,587,021

Costs:

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$85,000
Interest	7,800
Total Debt Service	\$92,800

Total estimated project costs including debt service: \$92,800

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).

Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$85,000.

A NO vote authorizes an appropriation of \$0.

1828  
YES ☐  
NO ☐  
1629

ARTICLE FORTY-SIX

Shall the Town (1) approve the purchase of a Backhoe for the Department of Public Works; (2) appropriate a sum not to exceed \$148,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$148,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? The first year payment of principal and interest, estimated to be \$36,825, will occur in 2018.

Statement of Fact: This article would approve the purchase of a backhoe for the Department of Public Works.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	148,000
Total	\$28,650,021

Costs:

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$148,000
Interest	14,625
Total Debt Service	\$162,625

Total estimated project costs including debt service: \$162,625

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond

issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).

Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$148,000.

A NO vote authorizes an appropriation of \$0.

1771  
YES ☐  
NO ☐  
1676

ARTICLE FORTY-SEVEN

Shall the Town (1) approve purchase of a Heavy Duty Wheeler Plow Truck for the Department of Public Works; (2) appropriate a sum not to exceed \$225,000 for the cost of this vehicle; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$225,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? The first year payment of principal and interest, estimated to be \$35,600, will occur in 2018.

Statement of Fact: This article would approve the purchase of a heavy duty wheeler plow truck for the Department of Public Works.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	225,000
Total	\$28,727,021

Costs:

At an estimated interest rate of 3.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$225,000
Interest	38,200
Total Debt Service	\$263,200

Total estimated project costs including debt service: \$263,200

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (5-1).

Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$225,000.

A NO vote authorizes an appropriation of \$0.

1730  
YES ☐  
NO ☐  
1731

CONTINUE VOTING ON CARD 6



**SPECIMEN BALLOT  
BUDGET REFERENDUM  
YORK, MAINE  
MAY 21, 2016**

Card 6 of 9

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

**ARTICLE FORTY-EIGHT**

Shall the Town (1) approve the purchase a used vehicle as a **Primary Inspection Vehicle for the Code Enforcement Department**; (2) authorize the use of existing funds in an amount not to exceed **\$20,000** for the cost of this vehicle.

**Statement of Fact:** This article would approve purchasing a replacement primary inspection vehicle for Code Enforcement.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$20,000**.

A **NO** vote authorizes an appropriation of **\$0**.

2006  
YES ☐  
NO ☐  
1487

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (5-1).  
Board of Selectmen recommends approval (3-2).

A **YES** vote authorizes an appropriation of **\$26,000**.

A **NO** vote authorizes an appropriation of **\$0**.

1108  
YES ☐  
NO ☐  
2385

**ARTICLE FIFTY**

Shall the Town (1) approve the purchase of a **Passenger Vehicle to be used by the School Department**; and (2) appropriate a sum not to exceed **\$34,000** for the cost of this project?

**Statement of Fact:** The vehicle is needed to transport students to vocational technical training locations. Funding for this project will be amortized over a 5-year period. The first-year cost, estimated at \$7,820, is included in the York School Department Operating Budget for fiscal year 2017. **This article does not authorize issuance of General Obligation Bonds.**

School Committee recommends approval (5-0).  
Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$34,000**.

A **NO** vote authorizes an appropriation of **\$0**.

2143  
YES ☐  
NO ☐  
1382

**ARTICLE FIFTY-ONE**

Shall the Town (1) approve the purchase of **Two (2) Passenger Vehicles to be used by the School Department**; and (2) appropriate a sum not to exceed **\$68,000** for the cost of this project?

**Statement of Fact:** The vehicles would be used for out-of-district transportation of students requiring specialized educational services. Funding for this project will be amortized over a 5-year period. The first-year cost, estimated at \$15,640, is included in the York School Department Operating Budget for fiscal year 2017. **This article does not authorize issuance of General Obligation Bonds.**

School Committee recommends approval (5-0).  
Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$68,000**.

A **NO** vote authorizes an appropriation of **\$0**.

1973  
YES ☐  
NO ☐  
1552

**TURN BALLOT OVER TO CONTINUE VOTING**

**ARTICLE FORTY-NINE**

Shall the Town (1) approve the purchase of a **Hybrid Town Hall Vehicle**; (2) appropriate a sum not to exceed **\$26,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$26,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$11,100, will occur in 2018.**

**Statement of Fact:** This article would approve the purchase of a hybrid Town Hall vehicle.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	26,000
Total	\$28,528,021

**Costs:**

At an estimated interest rate of 3.25% for a three (3) year maturity, the estimated cost of the bond issue will be:

Principal	\$26,000
Interest	1,500
Total Debt Service	\$27,500

**Total estimated project costs including debt service: \$27,500**

**Validity:** The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

ARTICLE FIFTY-TWO

Shall the Town (1) **Install Boiler Room Alarms**; (2) appropriate a sum not to exceed **\$75,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$75,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$18,400, will occur in 2018.**

**Statement of Fact:** This project funds the installation of monitored alarms in the boiler rooms at the schools. The alarms will help protect the physical plant from damage should an oil or water leak occur. Boiler rooms are no longer allowed to drain in the event of a leak due to federal storm water regulations.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	75,000
Total	\$28,577,021

Costs:

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$75,000
Interest	7,300
Total Debt Service	\$82,300

**Total estimated project costs including debt service: \$82,300**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

School Committee recommends approval (5-0).  
Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of **\$75,000.**

A NO vote authorizes an appropriation of **\$0.**

YES ☐ 2458  
NO ☐ 973

ARTICLE FIFTY-THREE

Shall the Town (1) **Replace the Roof at the York School Superintendent's office**; (2) appropriate a sum not to exceed **\$197,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$197,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$29,300, will occur in 2018.**

**Statement of Fact:** This project funds the replacement of the roof at the York School Superintendent's office. The membrane roof has reached the end of its useful life. Required structural upgrades will also be made to the shingled portions of the roof, which will require the replacement of the shingled roof.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	197,000
Total	\$28,699,021

Costs:

At an estimated interest rate of 3.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$197,000
Interest	34,800
Total Debt Service	\$231,800

**Total estimated project costs including debt service: \$231,800**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

School Committee recommends approval (5-0).  
Budget Committee recommends approval (4-2).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of **\$197,000.**

A NO vote authorizes an appropriation of **\$0.**

1861  
YES ☐  
NO ☐ 1575

ARTICLE FIFTY-FOUR

Shall the Town (1) approve the **Replacement of the Main Electrical Switch Gear at York High School**; (2) appropriate a sum not to exceed **\$30,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$30,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$7,400, will occur in 2018.**

**Statement of Fact:** The Main Switch Gear (electrical breaker panel) at York High School is original to the school and has reached the end of its rated useful life. If it fails, replacement would take several days, which would leave the building without power.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	30,000
Total	\$28,532,021

CONTINUE VOTING ON CARD 7



**SPECIMEN BALLOT  
BUDGET REFERENDUM  
YORK, MAINE  
MAY 21, 2016**

Card 7 of 9

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

**Costs:**

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$30,000
Interest	3,000
Total Debt Service	\$33,000

**Total estimated project costs including debt service: \$33,000**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

School Committee recommends approval (5-0).  
Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of **\$30,000**.

A NO vote authorizes an appropriation of **\$0**.

2691  
YES ☐  
NO ☐ 838

**ARTICLE FIFTY-FIVE**

Shall the Town (1) approve the **Alternative Education Renovation Project at York High School**; (2) appropriate a sum not to exceed **\$75,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$75,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$18,400, will occur in 2018.**

**Statement of Fact:** This article would provide funding for the proposed Alternative Education renovation project at York High School. The renovation will repurpose the old automotive and wood shop areas into a flexible alternative education and multiple pathways area. This program is intended for at-risk students and alternative learning styles. Currently students, enrolled in alternative education, English and Social Studies do not have access to Science and Math in an alternative setting. A dedicated space for this programming would include; production, lab and group work space, to allow for varied programming, that YHS would make available to students.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	75,000
Total	\$28,577,021

**Costs:**

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$75,000
Interest	7,300
Total Debt Service	\$82,300

**Total estimated project costs including debt service: \$82,300**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

School Committee recommends approval (5-0).  
Budget Committee recommends approval (5-1).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of **\$75,000**.

A NO vote authorizes an appropriation of **\$0**.

2394  
YES ☐  
NO ☐ 1164

**ARTICLE FIFTY-SIX**

Shall the Town (1) approve **Exterior Restoration and Maintenance at Goodrich Park and the Grant House**; (2) appropriate a sum not to exceed **\$45,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$45,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$11,050, will occur in 2018.**

**Statement of Fact:** This article would approve exterior restoration, maintenance and painting of Grant House at Goodrich Park, along with a roof replacement.

**TURN BALLOT OVER TO CONTINUE VOTING**

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	45,000
Total	\$28,547,021

Costs:

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$45,000
Interest	4,400
Total Debt Service	\$49,400

Total estimated project costs including debt service: \$49,400

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$45,000.

A NO vote authorizes an appropriation of \$0.

2171  
YES ☐  
NO ☐ 1302

ARTICLE FIFTY-SEVEN

Shall the Town (1) approve Exterior Restoration and Painting of the keeper's house, tower, workshop and generator building at the Cape Neddick Light Station; (2) authorize the use of existing funds from the Sohler Park/Nubble Light Maintenance and Operations account in a sum not to exceed \$75,000 for the cost of this project?

Statement of Fact: This article would approve exterior restoration and painting of the keeper's house, tower, workshop and generator building at the Cape Neddick Light Station. All work will be overseen by a historic restoration architect.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an expenditure of \$75,000.

A NO vote authorizes an expenditure of \$0.

2652  
YES ☐  
NO ☐ 828

ARTICLE FIFTY-EIGHT

Shall the Town (1) approve the design, engineering, permitting, and construction of a Bog Road Maintenance Facility; (2) appropriate a sum not to exceed \$114,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$114,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? The first year payment of principal and interest, estimated to be \$30,200, will occur in 2018.

Statement of Fact: This article would approve the design, engineering, permitting and construction of a 40' x 60' steel maintenance building and fenced-in gravel lot at the Bog Road Complex to be used as a maintenance facility by the Parks and Recreation Department.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	114,000
Total	\$28,616,021

Costs:

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$114,000
Interest	10,800
Total Debt Service	\$124,800

Total estimated project costs including debt service: \$124,800

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$114,000.

A NO vote authorizes an appropriation of \$0.

1882  
YES ☐  
NO ☐ 1590

ARTICLE FIFTY-NINE

Shall the Town (1) approve the requested Assistance to the York Land Trust for the Purchase of Fuller Forest Land; (2) authorize the use of existing Special Revenue Account funds in the amount of \$81,975 to be used toward the total; and (3) appropriate a sum not to exceed \$218,025 for the cost of this project; and (4) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$300,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? The first year payment of principal and interest, estimated to be \$44,200, will occur in 2018.

Statement of Fact: This article would approve a contribution to the York Land Trust toward the purchase and conservation of a 220 acre parcel of land on Bartlett Road owned by Ram's Head Realty Trust. The Town's contribution will be matched with \$685,000 that York Land Trust is raising from other sources to meet the total project cost of \$985,000. The property will be owned and managed by York Land Trust as a working forest where they will demonstrate sustainable forestry practices, and will provide a parking area and a network of public access trails.

CONTINUE VOTING ON CARD 8



**SPECIMEN BALLOT  
BUDGET REFERENDUM  
YORK, MAINE  
MAY 21, 2016**

**Card 8 of 9**

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

- A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided **AND** completely fill in the OVAL.

**FINANCIAL STATEMENT**

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	218,025
Total	\$28,720,046

Costs:

At an estimated interest rate of 3.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$218,025
Interest	53,625
Total Debt Service	\$271,650

**Total estimated project costs including debt service:**  
**\$271,650**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (5-1).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes the use of \$81,975 of existing funds and a new appropriation of \$218,025, for total of **\$300,000**.

A NO vote authorizes an appropriation of \$0.

2225  
YES ☐  
NO ☐ 1314

**ARTICLE SIXTY**

Shall the Town (1) approve the **10% Matching Funds to the State and Federal Transportation Funds to Implement Infrastructure Improvements recommended in the York Village Master Plan**; (2) appropriate a sum not to exceed **\$400,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$400,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$39,200, will occur in 2018.**

**Statement of Fact:** This article would provide local matching funds to State and Federal transportation funds, totaling up to \$4,000,000 to implement the improvements recommended in the York Village Master Plan. The improvements consist of road, pedestrian, bicycle and other related infrastructure improvements

in York Village. The Town anticipates a separate vote in 2017 to decide whether or not to fund underground utilities as part of this project.

**FINANCIAL STATEMENT**

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	400,000
Total	\$28,902,021

Costs:

At an estimated interest rate of 3.25% for a twenty (20) year maturity, the estimated cost of the bond issue will be:

Principal	\$400,000
Interest	136,500
Total Debt Service	\$536,500

**Total estimated project costs including debt service:**  
**\$536,500**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (5-1).  
Board of Selectmen recommends approval (4-0).

A YES vote authorizes an appropriation of **\$400,000**.

A NO vote authorizes an appropriation of \$0.

1970  
YES ☐  
NO ☐ 1658

**ARTICLE SIXTY-ONE**

Shall the Town (1) approve the funding for **Road Overlay Paving**; (2) appropriate a sum not to exceed **\$860,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$860,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$130,500, will occur in 2018.**

**TURN BALLOT OVER TO CONTINUE VOTING**



**Statement of Fact:** This article would approve the funding for overlay paving of Town roads.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	860,000
Total	\$29,362,021

**Costs:**

At an estimated interest rate of 3.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$860,000
Interest	152,425
Total Debt Service	\$1,012,425

**Total estimated project costs including debt service: \$1,012,425**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$860,000.

A NO vote authorizes an appropriation of \$0.

2488  
YES ☐  
NO ☐  
939

**ARTICLE SIXTY-TWO**

Shall the Town authorize the use of up to \$65,000 from the Town's fund balance for a second Supplemental Contingency Account to fund the inventory and design phase of a town-wide conversion to LED streetlights in the event full implementation is not pursued, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

**Statement of Fact:** If approved by voters, up to \$65,000 from Town's fund balance will be available by majority vote of the Board of Selectmen to be used only if the project is terminated before construction. If construction is completed, the entire project cost will be funded by energy savings.

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$65,000.

A NO vote authorizes an appropriation of \$0.

2244  
YES ☐  
NO ☒  
1178

**ARTICLE SIXTY-THREE**

Shall the Town (1) approve the purchase and installation of improvements to the **Municipal Information Technology Infrastructure**; (2) appropriate a sum not to exceed \$210,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$210,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution

and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$79,100, will occur in 2018.**

**Statement of Fact:** This article would purchase improvements to the Town's information technology infrastructure. Improvements include system-wide hardware changes, infrastructure, software licensing, and system programming.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	210,000
Total	\$28,712,021

**Costs:**

At an estimated interest rate of 3.25% for a three (3) year maturity, the estimated cost of the bond issue will be:

Principal	\$210,000
Interest	13,650
Total Debt Service	\$223,650

**Total estimated project costs including debt service: \$223,650**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$210,000.

A NO vote authorizes an appropriation of \$0.

1979  
YES ☐  
NO ☒  
1430

**ARTICLE SIXTY-FOUR**

Shall the Town (1) approve the purchase and installation of improvements to the **Local Access TV Broadcast Infrastructure**; (2) appropriate a sum not to exceed \$100,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$100,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$24,550, will occur in 2018.**

**Statement of Fact:** This article would approve the funding to make improvements to the Local Access TV Broadcast Infrastructure.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	100,000
Total	\$28,602,021

**CONTINUE VOTING ON CARD 9**



**SPECIMEN BALLOT  
BUDGET REFERENDUM  
YORK, MAINE  
MAY 21, 2016**

Card 9 of 9

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

- A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐
- B. Follow directions as to the number of candidates to be marked for each office.

C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided **AND** completely fill in the OVAL.

**Costs:**

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$100,000
Interest	9,750
Total Debt Service	\$109,750

Total estimated project costs including debt service: **\$109,750**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of **\$100,000**.

A NO vote authorizes an appropriation of **\$0**.

1687  
YES ☐  
NO ☐ 1760

**Costs:**

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$200,000
Interest	19,500
Total Debt Service	\$219,500

Total estimated project costs including debt service: **\$219,500**

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of **\$200,000**.

A NO vote authorizes an appropriation of **\$0**.

1871  
YES ☐  
NO ☐ 1663

**ARTICLE SIXTY-FIVE**

Shall the Town (1) approve the purchase and installation of **Kiosk Parking Meters and a Digital Parking Ticket System**; (2) appropriate a sum not to exceed **\$200,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$200,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$49,100, will occur in 2018.**

**Statement of Fact:** This article would approve the purchase and installation of Kiosk Parking Meters to replace existing parking meters in York Beach.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	200,000
Total	\$28,702,021

**ARTICLE SIXTY-SIX**

Shall the Town (1) approve the purchase and installation of an **Emergency Services Microwave Communications System**; (2) appropriate a sum not to exceed **\$124,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$124,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$30,700, will occur in 2018.**

**Statement of Fact:** This article would approve the purchase and installation of an Emergency Services Microwave Communications System. This will enhance and improve the communications system for emergency services providers in York.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	124,000
Total	\$28,626,021

**TURN BALLOT OVER TO CONTINUE VOTING**

**Costs:**

At an estimated interest rate of 3.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$124,000
Interest	<u>12,200</u>
Total Debt Service	\$136,200

Total estimated project costs including debt service: \$136,200

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$124,000.

A NO vote authorizes an appropriation of \$0.

2346  
YES ☐  
NO ☐ 1122

**ARTICLE SIXTY-SEVEN**

Shall the Town (1) approve the purchase of a Fire Truck for Village Fire Department; (2) appropriate a sum not to exceed \$655,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$655,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? The first year payment of principal and interest, estimated to be \$66,400, will occur in 2018.

Statement of Fact: This article would approve the purchase of a fire truck for the Village Fire Department that will retire two existing fire trucks.

**FINANCIAL STATEMENT**

**Total Town Indebtedness:**

A. Bonds outstanding and unpaid	\$28,502,021
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	<u>655,000</u>
Total	\$29,157,021

**Costs:**

At an estimated interest rate of 3.25% for a twenty (20) year maturity, the estimated cost of the bond issue will be:

Principal	\$655,000
Interest	<u>215,500</u>
Total Debt Service	\$870,500

Total estimated project costs including debt service: \$870,500

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-0).  
Board of Selectmen recommends approval (5-0).

A YES vote authorizes an appropriation of \$655,000.

A vote authorizes an appropriation of \$0.

2206  
YES ☐  
NO ☐ 1222

**ARTICLE SIXTY-EIGHT**

Shall the Town approve raising the levy limit of the Town of York Municipal Budget for the purpose of funding all of the preceding articles of the municipal budget approved by the voters hereunder?

Statement of Fact: The State law known as LD 1 requires an affirmative vote to allow a municipality to raise the property tax limit higher than allowed under LD 1. Under LD 1 the maximum property tax levy for the Town of York municipal budget is \$12,255,021. If all articles contained herein concerning the municipal budget are approved, the amount appropriated will be \$13,185,721.

Board of Selectmen recommends approval (5-0).

A YES vote will allow the appropriation of all voter-approved articles.

A NO vote may result in an appropriation less than what has been approved.

1986  
YES ☐  
NO ☐ 1423

**ARTICLE SIXTY-NINE**

Shall the Town approve the Five (5) Year Capital Improvements Program as proposed by the Board of Selectmen?

Statement of Fact: The Town Charter requires the Board of Selectmen to adopt a Five-Year Capital Improvements Program. A Capital Item is defined as: any equipment, facility, infrastructure or land that costs more than \$20,000 and provides a useful life of three or more years, and all licensed motor vehicles. Approval of this article does not authorize any expenditure.

Board of Selectmen recommends approval (5-0).

2731  
YES ☐  
NO ☐ 659

**ARTICLE SEVENTY**

Shall the Town authorize the acceptance of a \$30,000 fire truck from the York Beach Fire Department for Town use?

2992  
YES ☐  
NO ☐ 411

CONTINUE VOTING ON NEXT CARD



**SPECIMEN BALLOT**  
**SPECIAL GENERAL REFERENDUM**  
**YORK, MAINE**  
**MAY 21, 2016**

Card 1 of 1

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: ☐

**ARTICLE ONE**

The Town hereby ordains amendment of the **Zoning Ordinance** to establish new Zoning Districts called the York Village Center-1 and York Village Center-2 (YVC-1 & YVC-2) Zoning Districts.

**Statement of Fact:** The purpose of this amendment is to implement recommendations found within Volume 1 of the Comprehensive Plan as referenced and articulated under Future Land Use area #8 regarding revising current zoning to establish specific York Village Center (YVC) zoning standards and as discussed in the recently adopted York Village Master Plan. The establishment of these village districts includes identifying district boundaries and creating village appropriate dimensional requirements, density allowances, permitted and prohibited uses, parking standards and including development performance standards as appropriate within the defined zones.

Planning Board recommends approval (5-0)

Board of Selectmen recommends approval (4-0)

YES ☐ 2472  
NO ☐ 977

**ARTICLE TWO**

The Town hereby ordains amendment of the **Zoning Ordinance** to amend the York Village Affordable Elderly Housing Overlay District map.

**Statement of Fact:** The purpose of this amendment is to expand the York Village Affordable Elderly Housing Overlay District to include a parcel that directly abuts the current district.

Planning Board recommends approval (5-0)

Board of Selectmen recommends approval (5-0)

YES ☐ 3057  
NO ☐ 420

**ARTICLE THREE**

The Town hereby ordains amendment of the **Property Tax Relief for Low Income Circuit Breaker Program Ordinance** of the Town of York.

**Statement of Fact:** The purpose of this amendment is to resume providing relief to York resident taxpayers and renters who earn low to modest incomes and to include changes enacted in State law, which repealed the "Residents Property Tax Program" (formerly Chapter 907 of Title 36, M.R.S.A.) and replaced it with the "Maine Property Tax Fairness Credit" (Chapter 822, section 5219-KK of Title 36, M.R.S.A.).

Board of Selectmen recommends approval (5-0)

YES ☐ 3061  
NO ☐ 394

**ARTICLE FOUR**

Shall the Town vote to authorize the Board of Selectmen to transfer a parcel of Town-owned land located at **126 Birch Hill Road to the York Land Trust?**

**Statement of Fact:** The Board of Selectmen was approached by the York Land Trust regarding a transfer of town-owned parcels pursuant to conservation efforts. The 2 acre parcel located at 126 Birch Hill Road was on the list of parcels of interest to the York Land Trust, but had not previously been approved by voters to dispose of.

Board of Selectmen recommends approval (5-0)

YES ☐ 3026  
NO ☐ 475

**ARTICLE FIVE**

Shall the Town vote to accept a certain easement from Susan J. Gullman at **257 Long Beach Avenue** in York Maine?

**Statement of Fact:** If approved this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (5-0)

YES ☐ 3254  
NO ☐ 226

CONTINUE VOTING ON NEXT CARD




**SPECIMEN BALLOT  
SCHOOL BUDGET  
VALIDATION REFERENDUM  
YORK, MAINE  
MAY 21, 2016**

Card 1 of 1

Penalty for willfully defacing, tearing down, removing or destroying a List of Candidates or Specimen Ballot - fine not exceeding One Hundred Dollars.

TOWN CLERK

**INSTRUCTIONS FOR VOTERS**

A. To vote, completely fill in the OVAL to the RIGHT of your choice(s), like this: 

**ARTICLE ONE**

Do you favor approving the York School budget for the upcoming school year that was adopted at the latest school budget meeting? M.R.S.A. 20-A Sec. 1486(3)(F)

2303

YES ☐

NO ☐

1131

**ARTICLE TWO**

Do you favor continuing the school budget validation referendum process over returning to the school budget process established in the York Home Rule Charter?

**Statement of Fact:** Since 2008, the school budget process has complied with a state law that requires the School Committee to propose 11 line items to a town meeting for approval, followed by voter consideration of a single question on the May referendum. From 1991 - 2007, the school budget followed the process as outlined in the York Home Rule Charter. This allows the Budget Committee to alter any line item before sending all 11 school budget items to the May referendum for voter approval. Every three years, the law allows towns to choose to continue with the current method or return to the process as outlined in the York Home Rule Charter.

A YES vote retains the current Town Meeting method for another three years.

A NO vote re-instates the York Home Rule Charter process.

School Committee recommends approval (5-0)

Budget Committee recommends a NO vote (6-0)

Board of Selectmen recommends a NO vote (4-1)

1768

YES ☐

NO ☐

1797

**SPECIMEN BALLOT  
SPECIAL GENERAL AND  
GENERAL REFERENDUM WARRANT  
TOWN OF YORK  
NOVEMBER 8, 2016**

**Instructions to Voters**

- ◆ **TO VOTE**, completely fill in the **OVAL** to the **LEFT** of your choice(s) like this: ☐.
- ◆ To have your vote count, do not erase or cross out your choice.
- ◆ If you make a mistake, ask for a new ballot.

**ONE:** To elect the following:

Budget Committee Member  
Term Expiring May 2018  
Vote for One (1)

☐ **Campbell, Heather B.**

6338

☐

.....Write-in

**TWO:** The Town hereby ordains amendment of the **Zoning Ordinance** to include a section within Article Three - Establishment of Zoning Districts that clarifies the interpretation of district boundary lines.

**Statement of Fact:** The purpose of this amendment is to clarify within the zoning ordinance that district boundary lines extend vertically from the ground surface essentially forming an invisible vertical plane whereby district ordinances and regulations shall be adhered to.

Planning Board recommends approval (5-0)  
Board of Selectmen recommends approval (5-0)

☐ YES

7358

☐ NO

947

**THREE:** The Town hereby ordains amendment of the **Zoning Ordinance** to repeal a provision out of section 11.3.2 of the Wetland Protection Overlay District and add a reference to section 11.4 regarding wetland impact.

**Statement of Fact:** The purpose of this amendment is to eliminate arbitrariness within the ordinance and to clarify wetland impact requirements.

Planning Board recommends approval (5-0)  
Board of Selectmen recommends approval (5-0)

☐ YES

7191

☐ NO

1137

**FOUR:** The Town hereby ordains amendment of the **Wireless Telecommunications Facilities Ordinance** to amend the definition of "wireless communications facility".

**Statement of Fact:** The purpose of this amendment is to update the definition of wireless communications facility to accurately represent changes in wireless telecommunication capabilities.

Planning Board recommends approval (5-0)  
Board of Selectmen recommends approval (5-0)

☐ YES

7810

☐ NO

590

**FIVE:** The Town hereby ordains amendment of the **Zoning Ordinance** to alter the definition of building height as well as to include a section requiring professional certification of allowed maximum building height.

**Statement of Fact:** The purpose of this amendment is to clarify how to calculate average grade of the ground for the purpose of measuring maximum building height on a site or property. The amendment also ensures proper professional certification is obtained when a building is proposed to be constructed within five (5) feet of the allowed maximum building height.

Planning Board recommends approval (5-0)  
Board of Selectmen recommends approval (5-0)

☐ YES

7147

☐ NO

1246

**SIX:** The Town hereby ordains amendment of the **Zoning Ordinance** to change the boundaries of the York Village Center Historic District to include an additional 12 parcels as shown on the map "Proposed Expansion of the Village Center Historic Local District" dated June 17, 2016.

**Statement of Fact:** The purpose of this amendment is to expand the protections of the existing York Village Center Local Historic District by including an additional twelve (12) properties. The intent of this amendment is to compliment and preserve the Village's historic architecture, heritage and character. This is in keeping with the goals outlined in York's Comprehensive Plan specifically Town Goal 9.1.1 and Future Land Use recommendation 3 for the York Village Center Area.

Planning Board recommends approval (5-0)  
Board of Selectmen recommends approval (5-0)

☐ YES

7077

☐ NO

1363

**SEVEN:** The Town hereby ordains a new ordinance entitled, "**Alarm Systems Ordinance**."

**Statement of Fact:** The purpose of this ordinance is to recognize the need for a regulation of the installation and use of alarm systems in order to ensure compatibility of equipment with the facilities of the Town of York's Communications Center, to avoid use of improper equipment and ensure adequate installation of equipment. The ordinance also attempts to minimize false alarms and to compensate the town for the inappropriate use of municipal resources in response to false alarms. This ordinance also clarifies the rights and responsibilities of the property owner and town.

Board of Selectmen recommends approval (5-0)

☐ YES

7040

☐ NO

1336

**PLEASE VOTE BOTH  
SIDES OF BALLOT**

**EIGHT:** The Town hereby ordains amendment of the **Street Opening and Culvert Ordinance** to waive the application fee for public water and sewer suppliers.

**Statement of Fact:** The purpose of this amendment is to waive the application fee for public water or public sewer providers that do work within a public street, sidewalk, right-of-way or drainage way.

Board of Selectmen recommends approval (5-0)

☐ YES 7290  
☐ NO 1023

**NINE:** The Town hereby ordains a new ordinance entitled, "**Active Duty Military Personnel Vehicle Excise Tax Exemption Ordinance.**"

**Statement of Fact:** The purpose of this ordinance is to provide a vehicle excise tax exemption for York residents who are on active duty serving in the United States Armed Forces and are either permanently stationed at a military or naval post, station or base outside of Maine or are deployed for military service for a period of more than 180 days and desire to register their vehicle(s) in York.

Board of Selectmen recommends approval (5-0)

☐ YES 7854  
☐ NO 667

**TEN:** The Town hereby ordains amendment of the **Ordinance Regulating Use of the Cliff Path and Fisherman's Walk** to alter the hours the path is open to the public, to prohibit domestic animals on the Cliff Walk, and to prohibit municipal off-site signs relating to the Cliff Walk or the Fisherman's Walk.

**Statement of Fact:** The purpose of this amendment is to alter Town regulations in a manner that will reduce adverse impacts to the property owners along the Cliff Walk.

Board of Selectmen recommends approval (5-0)

☐ YES 5265  
☐ NO 3250

**ELEVEN:** Shall the Town vote to accept a certain easement from Long Sands by the Sea Condominiums at 149 and 151 Long Beach Avenue in York, Maine?

**Statement of Fact:** If approved, this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (5-0)

☐ YES 7621  
☐ NO 771

**TWELVE:** Shall the Town grant, via quitclaim deed, to the York Water District and York Sewer District, an easement to install water and sewer utilities in Ray Avenue?

**Statement of Fact:** The Town owns a parcel of land at 2 Ray Avenue, which is a private road. If approved, this article would grant to the York Water District and York Sewer District, an easement to install water and sewer utilities in Ray Avenue, to the extent the Town has ownership rights in the road.

Board of Selectmen recommends approval (5-0)

☐ YES 7137  
☐ NO 1190